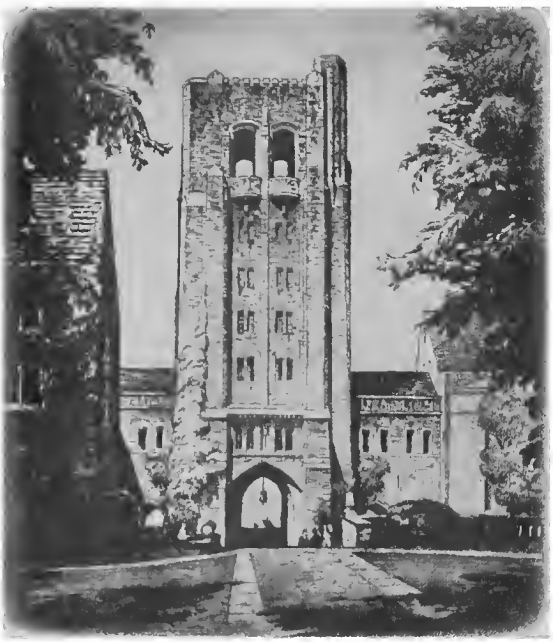


THE

TARIFF LAWS

OF THE

UNITED STATES,

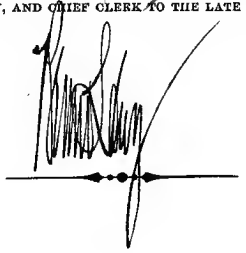
WITH

EXPLANATORY NOTES, CITATIONS FROM DECISIONS OF THE COURTS AND THE TREASURY DEPARTMENT.

BY

CHARLES F. WILLIAMS,

COUNSELLOR-AT-LAW, AND CHIEF CLERK TO THE LATE TARIFF COMMISSION.



BOSTON:

SOULE & BUGBEE.

37 COURT STREET.

1883.

PRESS OF
ROCKWELL & CHURCHILL
BOSTON.

PREFACE.

THIS book is in the nature of a commentary on the new tariff act. The author has had exceptional facilities for the work, being familiar with all statements made before the Tariff Commission, including many not made public in the printed report of the testimony, and being cognizant of the discussions before that body and of the tenor of its deliberations. He was also obliged to keep himself minutely informed of the progress of tariff discussion before Congress and the finance committees of both houses during the past winter. He has endeavored, without obtruding his own opinions, to assist importers and others in determining in advance many questions likely to arise in administering the new law. To this end the sections of the old law have been brought into juxtaposition with those of the new to which they correspond or bear an analogy, in such a manner that the changes are readily seen. This method has been thought preferable to reproducing the former law in its entirety. It can be seen at a glance what paragraphs remain unchanged.

In the notes an attempt has been made to state, by reference to, and citations and abstracts from, the opinions of the courts and of the department, all that has been decided and that has any practical bearing upon the interpretation of the law and of questions of classification. It is, as is well known, difficult, and often impossible, to harmonize the decisions of the department. None are more fully aware than the officials of the treasury how poorly adapted are present methods for determining disputed questions of classification. It is much to be regretted that none of the plans which, at different times, have been proposed for changing these methods have, thus far, received legislative sanction.

It is authoritatively stated that only the extreme pressure of time incident to a night-session of the Tariff Conference Committee, almost at the close of the last session of Congress, prevented the bill, proposed by the Tariff Commission, for the establishment of a Customs Court, from becoming a law.

However, these decisions have been carefully examined and analyzed, and the results are so stated as to present, as clearly as may be, both the rulings and the principles underlying them. Decisions which have been overruled by later ones or superseded by changes in the law, or are too trivial to be of general interest, or relate purely to questions of fact, have not been referred to, unless for special reasons.

Notwithstanding the care exercised in preparing and drafting the new law, it is not free from incongruities. These, so far as observed, are pointed out.

Ample time has been taken in the preparation of the work, which it is hoped will prove of permanent value, and be of material assistance in simplifying and elucidating a subject which is usually deemed unsatisfactory, technical and obscure.

The author desires to acknowledge the assistance derived from Mr. Heyl's "Import Duties," and from the Digest of the Treasury Decisions recently issued under authority from the department.

BOSTON, MASS., June 23, 1883.

TABLE OF CONTENTS.

APPENDIX.

TABLE OF CASES.

THE TARIFF LAWS

OF

THE UNITED STATES.

NOTE. — The use of common type signifies that the language used is the same in the former as in the new law; italics, that the language is that of the new law alone; type enclosed in brackets, that the language is that of the former law alone, and, therefore, not to be read as part of the new law. *S.* means Synopsis of the Decisions of the Treasury Department. These synopses begin with the year 1868, are numbered consecutively from that time, and are published each month.

AN ACT TO REDUCE INTERNAL REVENUE TAXATION, AND FOR OTHER PURPOSES.

[The first five sections relate solely to Internal Revenue.]

SECT. 6. That on and after the first day of July, eighteen hundred and eighty-three, the following sections shall constitute and be a substitute for Title thirty-three of the Revised Statutes of the United States :[1]

TITLE XXXIII.

DUTIES UPON IMPORTS.

SECT. 2491. All persons are prohibited from importing into the United States, from any foreign country, any obscene book, pamphlet, paper, writing, advertisement, circular, print, picture, drawing, or other representation,

---

[1] It will be noticed that the acts passed since the revision of the statutes, changing the rates of duty, are not specifically repealed. The department takes the ground "that the act of March 3, 1883, has the effect of repealing all previous enactments imposing rates of duty." — *Letter of April* 24, 1883. *S.* 5676.

figure or image on or of paper or other material, or any cast, instrument, or other article of an immoral nature, or any drug or medicine, or any article whatever, for the prevention of conception, or for causing unlawful abortion. No invoice or package whatever, or any part of one, in which any such articles are contained shall be admitted to entry; and all invoices and packages whereof any such articles shall compose a part are liable to be proceeded against, seized, and forfeited by due course of law.[1] All such prohibited articles in the course of importation shall be detained by the officer of customs, and proceedings taken against the same as prescribed in the following section: *Provided*, That the drugs hereinbefore mentioned, when imported in bulk and not put up for any of the purposes hereinbefore specified, are excepted from the operation of this section.

SECT. 2492. Whoever, being an officer, agent or employee of the Government of the United States, shall knowingly aid or abet any person engaged in any violation of any of the provisions of law prohibiting importing, advertising, dealing in, exhibiting, or sending or receiving by mail obscene or indecent publications or representations, or means for preventing conception or procuring abortion, or other articles of indecent or immoral use or tendency, shall be deemed guilty of a misdemeanor, and shall for every offence be punishable by a fine of not [less than one hundred dollars] [and not] more than five thousand *dollars* or by imprisonment at hard labor for not [less than one year nor] more than ten years, or both.

SECT. 2493 [2492]. Any judge of any district or circuit court of the United States, within the proper district, before whom complaint in writing of any violation of the preceding sections [section] is made, to the satisfaction of such judge, and founded on knowledge or belief, and, if upon belief, setting forth the grounds of such belief, and supported by oath or affirmation of the complainant, may issue, conformably to

[1] In *U.S.* v. *One Case Stereopticon Slides*, Sprague, 467, the Court refused to take judicial notice that a case was a package, and, the information filed against a case of slides alleging them to be indecent and obscene, while the jury found a part indecent and the rest not so, it was held that those not indecent could not be forfeited.

the Constitution, a warrant directed to the marshal, or any deputy marshal, in the proper district, directing him to search for, seize, and take possession of any such article or thing hereinbefore mentioned, and to make due and immediate return thereof to the end that the same may be condemned and destroyed by proceedings, which shall be conducted in the same manner as other proceedings in case of municipal seizure, and with the same right of appeal or writ of error.

SECT. 2494 [2493]. The importation of neat cattle and the hides of neat cattle from any foreign country into the United States is prohibited: *Provided*, That the operation of this section shall be suspended as to any foreign country or countries, or any parts of such country or countries, whenever the Secretary of the Treasury shall officially determine, and give public notice thereof, that such importation will not tend to the introduction or spread of contagious or infectious diseases among the cattle of the United States; and the Secretary of the Treasury is hereby authorized and empowered, and it shall be his duty, to make all necessary orders and regulations to carry this law into effect, or to suspend the same as therein provided, and to send copies thereof to the proper officers in the United States, and to such officers or agents of the United States in foreign countries as he shall judge necessary.

[Sect. 2494 Rev. St., authorizing the President to declare the provisions of the preceding section inoperative when importations can be made without danger from infection, is not reënacted.]

SECT. 2495. Any person convicted of a wilful violation of any of the provisions of the [two] preceding *section* [sections] shall be fined not exceeding five hundred dollars, or imprisoned not exceeding one year, or both, in the discretion of the court.

SECT. 2496. No watches, watch-cases, watch-movements, or parts of watch-movements, or any other articles of foreign manufacture, which shall copy or simulate the name or trademark of any domestic manufacturer, shall be admitted to entry at the custom-houses of the United States, unless such

domestic manufacturer is the importer of the same.[1] And in order to aid the officers of the customs in enforcing this prohibition, any domestic manufacturer who has adopted trade-marks may require his name and residence and a description of his trade-marks to be recorded in books which shall be kept for that purpose in the department of the Treasury, under such regulations as the Secretary of the Treasury shall prescribe, and may furnish to the department fac-similes of such trade-marks; and thereupon the Secretary of the Treasury shall cause one or more copies of the same to be transmitted to each collector or other proper officer of the customs.

SECT. 2497. No goods, wares, or merchandise, unless in cases provided for by treaty, shall be imported into the United States from any foreign port or place, except in vessels of the United States, or in such foreign vessels as truly and wholly belong to the citizens or subjects of that country of which the goods are the growth, production, or manufacture; or from which such goods, wares, or merchandise can only be, or most usually are, first shipped for transportation. All goods, wares, or merchandise imported contrary to this section, and the vessel wherein the same shall be imported, together with her cargo, tackle, apparel, and furniture, shall be forfeited to the United States; and such goods, wares, or merchandise, ship or vessel, and cargo shall be liable to be seized, prosecuted, and condemned, in like manner, and under the same regulations, restrictions, and provisions, as have been heretofore established for the recovery, collection, distribution, and remission of forfeitures to the United States by the several Revenue Laws.

SECT. 2498. The preceding section shall not apply to vessels, or goods, wares, or merchandise, imported in vessels of a foreign nation which does not maintain a similar regulation against vessels of the United States.[2]

---

[1] Collectors are directed neither to admit to entry nor to seize such importations, but to detain them, and to notify the Department of the facts. (*S.* 899.)

[2] A vessel built in Canada, and owned wholly by citizens of the United States, cannot, under the Registry act of 1792, be a vessel of the United States; nor can she be a foreign vessel wholly belonging to citizens of Canada or Great Britain. Such a

SECT. 2499. There shall be levied, collected, and paid on each and every non-enumerated article which bears a similitude, either in material, quality, texture, or the use to which it may be applied, to any article enumerated in this title as chargeable with duty, the same rate of duty which is levied and charged on the enumerated article which it most resembles in any of the particulars before mentioned; and if any non-enumerated article equally resembles two or more enumerated articles on which different rates are chargeable, there shall be levied, collected, and paid on such non-enumerated article the same rate of duty as is chargeable on the article which it resembles paying the highest duty; and on all articles manufactured from two or more materials the duty shall be assessed at the highest rates at which [any of its component parts] *the component material of chief value* may be chargeable.[1] *If two or more rates of duty should be applicable to any imported article, it shall be classified for duty under the highest of such rates: Provided, that non-enumerated articles similar in material and quality and texture, and the use to which they may be applied, to articles on the*

---

vessel, therefore, engaged in transporting the products of Canada into ports of the United States, may be forfeited, in the absence of proof that she is a British ship, and that neither Canada nor Great Britain have adopted a regulation similar to that of the United States. (The Merritt, 17 Wall. 582.) The department holds that a remission of forfeiture relieves the goods from all disability, and makes them subject to entry, excepting always goods especially prohibited by law from importation. (*S.* 3480.)

Vessels belonging to the subjects of the Argentine Confederation, Austria-Hungary, Belgium, Bolivia, Borneo, Denmark, the Dominican Republic, Ecuador, France, the German Empire, Great Britain and her possessions, Greece, Guatemala, the Hawaiian Islands, Hayti, Honduras, Italy, Japan, Liberia, Madagascar, Mexico, the Netherlands, Nicaragua, the Orange Free State, the Ottoman Empire, Paraguay, Peru, Russia, Salvador, Sweden and Norway, and the Island of St. Bartholomew, Tripoli, Tunis, and the United States of Colombia, do not maintain the regulation mentioned in Section 2498, and their vessels are, therefore, exempt from the provisions of Section 2497, and are admitted into the ports of the United States with the produce or manufactures of their own or other countries on the same terms, as regards both tonnage and import duties, as vessels of the United States. The cargoes of vessels of Costa Rica and Portugal, when consisting of the products or manufactures of their own countries respectively, and merchandise brought in Spanish vessels from places other than Cuba or Porto Rico are exempt from discriminating impost duties. Merchandise from Switzerland is to be treated, as regards discriminating duty, as though it were the produce or manufacture of the nation to which the importing vessel belongs. Merchandise imported by citizens or subjects of Persia and of China is exempt from discriminating impost duty.

[1] The component material of chief value (the term frequently occurring in the tariff acts) is held by the department, under the advice of the attorney-general, to be the component material of greater value than any one of the other materials; it need not be of greater value than all. (*S.* 5207.) This decision of April 28, 1882, is the latest official expression of opinion, varying views having been expressed at different times.

free list, and in the manufacture of which no dutiable materials are used, shall be free.[1]

SECT. 2500. Upon the reimportation of articles once exported, of the growth, product, or manufacture of the United States, upon which no internal tax has been assessed or paid, or upon which such tax has been paid and refunded by allowance or drawback, there shall be levied, collected, and paid a duty equal to the tax imposed by the internal revenue laws upon such articles.[2]

[Sect. 2501 of the Revised Statutes, enacted June 6, 1872, and based upon similar provisions in acts of July 14, 1862, and June 30, 1864, imposing an additional duty of ten per cent. upon articles, except wool, raw cotton, and raw silk, the growth of countries east of the Cape of Good Hope, but imported from places west of the Cape of Good Hope, was repealed by act of May 4, 1882, — the repeal to take effect January 1, 1883.]

SECT. 2501 [2502]. A discriminating duty of ten per centum ad valorem, in addition to the duties imposed by law, shall be levied, collected, and paid on all goods, wares, and merchandise which shall be imported on vessels not of the United States; but this discriminating duty shall not apply to goods, wares, and merchandise which shall be imported in vessels not of the United States, entitled by treaty or any act of Congress to be entered in the ports of the United States on payment of the same duties as shall then be paid on goods, wares, and merchandise imported in vessels of the United States.[3]

SECT. 2502 [2503]. There shall be levied, collected, and paid upon all articles imported from foreign countries, and mentioned in the schedules *herein* contained [in the next

---

[1] The proposed substitute for section 2499 seems necessary, as, without it, non-enumerated articles are dutiable under the general clause, notwithstanding the fact that they are substantially in material and use the same as other articles which are on the free list. That is to say, a special enumeration of the precise article must be found in the free list to exempt it from duty. The Commission is of the opinion that the same rule should obtain as to the free list which is applied in other parts of the law, and that articles similar in material and use to those specifically named in the free list should be free of duty. — *Rep. Tariff Commission, p.* 35.

[2] That is, by the internal revenue laws in force at the time of reimportation, not at the time of exportation. (*S.* 2560.)

[3] See note to Sect. 2498.

section], the rates of duty which are by the schedules respectively prescribed, *namely:* —

[Act of June 6, 1872, reduced ten per cent. the duties on certain classes of articles; reënacted in Revised Statutes, but repealed by act of March 3, 1875.]

[SECT. 2504.] SCHEDULE A. — CHEMICAL PRODUCTS.[1]

1. Glue, twenty per centum ad valorem.

2. Beeswax, twenty per centum ad valorem.[2]

3. Gelatine and all similar preparations [not otherwise provided for], thirty [-five] per centum ad valorem.

[1] A schedule especially devoted to chemical products is a new feature of the tariff law. The articles thus classed appeared mostly in the sundry schedule of the former law. The Tariff Commission say: "In the preparation of this schedule the testimony before the Commission of every witness on drugs and chemicals has been consulted, and the Commission has profited by the suggestions of manufacturers of chemical productions, and of what might be called the allied products, such as colors, paints, essential oils, and soap; and of druggists and metallurgists, on ores, minerals, earths, and clays.

"Some difficulty was experienced in deciding as to the articles to be classified under the generic term of 'chemical products,' and, though great care has been exercised, the classification can hardly be claimed to be perfect. In addition to those articles which are unquestionably chemicals, it is found necessary to include, in order to make a more harmonious schedule, such crude vegetable substances and minerals as are largely used in chemicals. Also in some cases it has been thought advisable to place on the chemical schedule metals that are almost entirely used in this branch of industry.

"In the classification, the suggestion of chemical experts, that this schedule be arranged under the three heads of animal, vegetable, and mineral, has been followed. The aim has been throughout to place all the raw material used in this industry on the free list, and only to make it dutiable when advanced in value by grinding, refining, or other process of manufacture in which labor becomes an element for consideration. A few exceptions to both these rules may be found; but in these cases, as in that of sumac (a raw material), a great injury would result to a large number of persons whose daily subsistence depends upon the gathering and sending to market of this plant. On the other hand, perhaps it might be urged that the Commission is subject to the charge of inconsistency in leaving quinine (an advanced product) on the free list; but, in view of the recent action by Congress in relation to this article, no change is recommended. The system of graduating duties, with regard to the stages of advancement in the manufacture of an article, has been incorporated into the general clauses of both the free and dutiable lists.

"The free list has been very largely increased by the sweeping clauses introduced in regard to chemicals; and, while a less number of articles is enumerated, the list is, in reality, very much larger, practically making all crude drugs, indeed all substances not edible, and in a crude condition, free. A large proportion of these articles in the existing law are subject to rates of duty varying from 20 to 30 per cent. ad valorem. In another clause all crude minerals not enumerated, and now bearing 20 per cent. ad valorem, are proposed to be made free. The same products, advanced in manufacture, have all been reduced from 20 to 10 per cent. ad valorem; also all non-dutiable crude minerals, but which have been advanced in value or condition, from various rates to a uniform rate of 10 per cent. ad valorem.

"Following this same principle, it has been deemed in the line of simplification of the tariff to provide similar clauses embracing all earths or clays, proprietary, alcoholic, and medicinal preparations, and colors and paints, and, to some extent, oils have, in this same manner, been included under a general clause, as well as aniline dyes.

"In the few cases where an advance of duties is proposed, it has been merely for the purpose of classifying an article in the 10 or 20 per cent. ad valorem clause; and, in cases where a 5 per cent. advancement or reduction is of little importance one way or the other, this has been done to preserve general harmony through the schedule." — *Rep. Tariff Commission, p.* 11.

[2] An article called "ceresia," obtained from ozokerite, an impure fossil wax, held properly classed by assimilation with beeswax, and not exempt from duty as Chinese wax. (*S.* 2703.)

4. Glycerine [thirty per centum ad valorem], *crude, brown, or yellow, of the specific gravity of one and twenty-five hundredths or less at a temperature of sixty degrees Fahrenheit, not purified by refining or distilling,*[1] *two cents per pound.*

5. *Glycerine, refined,*[2] *five cents per pound.*

6. Fish-glue or isinglass, *twenty-five per centum ad valorem.* [Free.]

7. *Phosphorus, ten cents per pound.*[3]

8. *Soap, hard and soft, all which are not otherwise specially enumerated or provided for in this act, and Castile soap, twenty per centum ad valorem.*

9. *Fancy, perfumed, and all descriptions of toilet soap, fifteen cents per pound.*

[Soap, fancy, perfumed, honey, transparent, and all descriptions of toilet and shaving soaps; ten cents per pound, and, in addition, thereto, twenty-five per centum ad valorem; soap not otherwise provided for, one cent per pound, and, in addition thereto, thirty per centum ad valorem.[4]]

10. Sponges, twenty per centum ad valorem.

11. Sumac [ten per centum ad valorem], *ground, three-tenths of one cent per pound, and sumac extract, twenty per centum ad valorem.*[5]

---

[1] The above definition is that proposed by the Manufacturing Chemists' Association.

[2] Refined glycerine is defined by the above authority to be white glycerine of any gravity, and brown and yellow glycerine of more than 1.2500 specific gravity, and any glycerine of any gravity, which has been wholly or partially refined or distilled.—*Rep. Tariff Commission, p.* 2587.

[3] Under the former law, phosphorus was not designated, and was declared dutiable at twenty per centum ad valorem as an article "manufactured in whole or in part, not herein enumerated or provided for."

[4] Windsor soap, held dutiable as a toilet soap (*S.* 1860); an article called "dog" soap, intended for the destruction of fleas and vermin on dogs, held properly classed with toilet soaps, and not as a proprietary medicine. (*S.* 2351.) A soap, slightly scented, but, nevertheless, common-bar soap, and intended for laundry purposes, held dutiable at the lower rate. (*S.* 2982.) A compound resulting from the action of a salifiable base with fat or oil, no trace in excess of either fat, oil, or alkali being left, is a soap and not grease. (*S.* 2920.) So a soap obtained by the reaction of palm oil with caustic soda, possessing all the qualities and characteristics of soap. (*S.* 2434.)

[5] The ten per cent. duty on sumac was imposed by the act of July 14, 1862, for revenue wholly, as there was then no home industry to protect. The very high price, $150 per ton, and sometimes more, induced the gathering and grinding of sumac in Virginia, and the business increased from 100 tons per annum in 1865 to 8,000 tons in 1881, the value of the best foreign article meanwhile decreasing to $65 per ton, and sometimes less. The annual home production is now about 8,000 tons, the annual importation, about 7,000 tons. In Virginia employment during the season of two or three months, is said to be given to nearly 300,000 persons. The sumac grinders strongly urged upon the Tariff Commission the claims of this industry for increased protection. Their

12. Acid,[1] acetic,[2] acetous, or pyroligneous acid not exceeding the specific gravity of one and forty-seven one-thousandths, [five] *two* cents per pound; exceeding the specific gravity of one and forty-seven one thousandths, [thirty] *ten* cents per pound.

13. Acid, citric, ten cents per pound.

14. Acid, tartaric, *ten* [fifteen] cents per pound.

15. Camphor, refined, five cents per pound.

16. Castor beans, or seeds, *fifty cents* per bushel of fifty pounds.[3] [; sixty cents].

17. Castor-oil, *eighty cents* [one dollar] per gallon.

18. Cream *of* tartar,[4] *six* [ten] cents per pound.

19. *Dextrine* [gum substitute, or] burnt starch, *gum substitute, or British gum,*[5] *one cent per pound.* [Ten per centum ad valorem.]

20. *Extract of hemlock and other bark used for tanning,*

---

demand was for a specific duty of $20 per ton. The Commission recommended one-half the amount, viz., one-half of one cent per pound, making, as a concession to the sumac gatherers, an exception to the rule generally followed of making the raw material free of duty.

Sumac cut in fine chips, and intended for dyeing purposes, held dutiable as sumac, at ten per cent. (*S.* 4461.)

Sumac extract, see note to 83, infra.

[1] The change in the classification of acids is an important one. The sweeping provision of the free list of the new law would seem to embrace all acids not enumerated in this schedule, although no specific mention is made of acids used in the fine arts. The former act made crude arsenious, boracic, nitric, not chemically pure, muriatic, oxalic, picric and nitro-picric, succinic, and sulphuric acids, "and all acids of every description used for chemical and manufacturing purposes, not otherwise provided for," free; and, besides acetic acid, named above, benzoic, carbolic liquid, citric and nitric acids, dutiable at ten per cent., chromic and tartaric at fifteen per cent.; gallic and tannic at one dollar per pound; fuming sulphuric (Nordhausen), one cent per pound; "and all other acids of every description used for medicinal purposes, or in the fine arts, not otherwise provided for, ten per centum ad valorem."

An article called chrysamic acid, which has been subjected to a process removing its tendency to explode, held not to be an acid, but dutiable as a non-enumerated manufactured article. (*S.* 5147.)

Salicylic acid, held to be clearly an acid and not dutiable as a medicinal preparation. (*S.* 3704.) Liquid carbolic, held dutiable at ten per cent., without regard to use. (*S.* 5263.) Cresylic held dutiable as liquid carbolic (*S.* 3980); carbolic acid in the form of fine white crystals, used almost exclusively for medicinal purposes, held dutiable as an acid for medicinal purposes, not otherwise provided for. (*S.* 1796, 4851.)

[2] As to distinction between acetic acid and vinegar, or essence of vinegar, see *S.* 3964, 4213, 4378.

[3] If the beans are in the pod, the weight of the pods is allowable as tare. (*S.* 582.)

[4] Any article, in fact, and substantially cream of tartar, and used without further process of refinement for the same purpose, should be classified as cream of tartar, although commercially known by another name. (*S.* 1551.)

[5] This article is also known as roasted starch, starch gum, fruit gum, and by other names; but, however produced, or to whatever use put, dextrine is always composed of the same elementary bodies, and corresponds to the same chemical formula, and is of precisely the same composition as starch.

not otherwise enumerated or provided for in this act, twenty per centum ad valorem.[1]

21. *Glucose, or grape sugar, twenty per centum ad valorem.*[2]

22. Indigo, [extract] *extracts* of, [ten per centum ad valorem] *and* carmined [twenty] *ten* per centum ad valorem.[3]

23. Iodine [salts of, fifteen per centum ad valorem]; resublimed [seventy-five], *forty* cents per pound.

24. Licorice [-paste, or licorice in rolls], *paste or roll, seven and one half* [; ten] cents per pound; licorice juice,[4] *three* [five] cents per pound.

25. *Oil of bay-leaves, essential, or bay rum essence or oil, two dollars and fifty cents per pound.*[5]

26. Oil, croton, *fifty cents* [one dollar] per pound.

27. Oil, flaxseed or linseed [thirty cents per gallon], *and cotton-seed oil, twenty-five cents per gallon,* seven and one-half pounds' weight to be estimated as a gallon. [Cotton-seed oil, thirty cents per gallon.]

28. Hemp-seed oil and rape-seed oil [twenty-three] *ten* cents per gallon.[6]

29. *Soda and potassa, tartrate, or* rochelle salt[7] [salts], [five] *three* cents per pound.

---

[1] Extract of hemlock bark was formerly assessed at the same rate, as an unenumerated manufactured article. (*S.* 980.)

[2] Glucose, or grape sugar, has been held dutiable at the same rate, twenty per cent., by the Treasury Department, as an unenumerated manufactured article. (*S.* 4014.)

Burnt glucose for beer-coloring, a caramel of glucose or grape sugar, classified by assimilation as brandy-coloring, a caramel of cane sugar. (*S.* 3732.)

[3] Indigotine is powdered carmined indigo, and dutiable as carmined indigo. (*S.* 3953.)

[4] An article called licorice juice, but in fact licorice paste, held chargeable as such. (*S.* 1531, 1882.)

[5] The Revised Statutes named the essential oil of bay-leaves as dutiable at $17.50 per pound, and bay rum essence or oil (another name for the same article) at fifty cents per ounce. *Held,* that the former provision should be treated as surplusage. (*S.* 2644.)

[6] Colza oil, commercially known as rape-seed oil, held dutiable as such. (*S.* 2604.) Linseed oil, specially treated and prepared for artists' use, held properly classed, by assimilation, as varnish. (*S.* 3473.)

[7] The comma after potassa is clearly an error, rochelle salt being soda and potassa tartrate; and as this paragraph must be construed in connection with other paragraphs of the chemical schedule and of the free list, it unquestionably will be construed as though the comma had been omitted. In the drafts of the bill in the Senate and in the House, the word "of" appeared after "tartrate."

30. *Strychnia, or strychnine, and all salts thereof, fifty cents per ounce.*

[Strychnia: one dollar per ounce. Strychnine, salts of, not otherwise provided for: one dollar and fifty cents per ounce.]

31. *Tartars, partly refined, including lees crystals, four cents per pound.*[1] [Argols, other than crude, six cents per pound.]

32. *Alumina*, alum, patent alum, alum substitute, sulphate of alumina, and aluminous cake, *and alum in crystals or ground*, sixty cents per hundred pounds.

33. Ammonia, *anhydrous, liquified by pressure*, twenty per centum ad valorem.

34. *Ammonia aqua, or water of ammonia, twenty per centum ad valorem.*[2]

35. Ammonia, muriate of [and sal-ammonia], *or sal-ammoniac*, ten per centum ad valorem.[3]

36. Ammonia, carbonate of, twenty per centum ad valorem.

37. Ammonia, sulphate of, twenty per centum ad valorem.[3]

38. *All imitations of natural mineral waters and all artificial mineral waters, thirty per centum ad valorem.*[4]

39. Asbestos, manufactured, twenty-five per centum ad valorem.[5]

---

[1] These articles are of a character intermediate between crude argols (free) and cream of tartar.

[2] Held dutiable under the former law at forty per cent., as a medicinal preparation not otherwise provided for.

[3] Sulphate of ammonia, *held* not to be the same as crude ammonia, named as free in the former law (*S.* 793, 1003); likewise, as to muriate of ammonia. (S. 1896, 1997.)

[4] The duty heretofore levied has been a compound duty of three cents per quart, and twenty-five per cent., when the waters have been imported in bottles or jugs, and thirty per cent. when imported otherwise than in bottles.

An article called soda water, but, in fact, ordinary spring water impregnated with carbonic acid gas, held dutiable, not as a mineral or medicinal water, but as an unenumerated manufactured article. (*S.* 5182.)

For distinctions between natural and artificial mineral water, see note to Mineral waters, Free list, infra.

[5] Act of June 30, 1864, imposed the above duty on asbestos, without specifying a distinction between the manufactured and unmanufactured article; act of July 14, 1870, made the latter free; the distinction was retained in the Revised Statutes and in the new law.

Asbestos paper, having none of the usual characteristics of paper, except that it is in thin sheets, intended for use as an incombustible and infusible packing for boilers

40. *Baryta, sulphate of, or barytes, unmanufactured, ten per centum ad valorem.*

41. *Baryta, sulphate of, or barytes, manufactured, one-fourth of one cent per pound.*[1]

42. Refined borax [ten], five cents per pound.

43. *Pure boracic acid, five cents per pound; commercial* boracic acid [free], *four cents per pound;* borate of lime [free], *three cents per pound;* crude borax, *three cents per pound* [free].

44. Cement, Roman, *Portland, and all others*, twenty per centum ad valorem.

45. *Whiting and Paris white, dry, one-half cent per pound; ground in oil, or putty, one cent per pound.*[2]

46. *Prepared chalk, precipitated chalk*, French chalk, [and] red chalk, *and all other chalk preparations which are not specially enumerated or provided for in this act*, twenty per centum ad valorem.

[Chalk of all descriptions, not otherwise provided for, twenty-five per centum ad valorem.]

47. Chromic acid, fifteen per centum ad valorem.

48. Chromate of potash, *three* [four] cents per pound.

49. Bi-chromate of potash, *three* [four] cents per pound.[3]

50. Cobalt, oxide of, twenty per centum ad valorem.

51. Copper, sulphate of, or blue vitriol, [four] *three* cents per pound.

52. Iron, sulphate of [green vitriol], or copperas, [one-half] *three-tenths* of one cent per pound.

---

and machinery, and as a covering for inflammable surfaces exposed to heat, is dutiable as asbestos, not as a manufacture of paper. (*S.* 3438, 3756). Asbestos packing, intended for use as a steam packing, is dutiable as asbestos, although, for convenience, enclosed in a cotton envelope or wrapper, comprising ten per cent. of the value of the article. (*S.* 3876.)

[1] Act of July 14, 1862, imposed a duty of one-half cent per pound on barytes and sulphate of barytes: act of June 30, 1864, a duty of twenty per cent. on nitrate of barytes, and of three cents per pound on blanc fixe, enamelled white, satin white, lime white, and all combinations of barytes with acids or water; white acetate of barytes was made dutiable at twenty-five cents per pound. Barytes in a crude state was held dutiable at twenty per cent., as a mineral substance not otherwise provided for (*S.* 1356, 3378), and chlorate of barytes at the same rate, as either a chemical salt or an unenumerated manufactured article. (*S.* 2117.)

[2] Act of July 30, 1864, imposed a duty of one cent per pound on whiting and Paris-white, and of two cents per pound on whiting ground in oil; act of July 14, 1862, imposed a duty of one and one-half cents per pound on Paris-white ground in oil.

[3] Chromate and bi-chromate of potash were made dutiable at four cents per pound by act of February 8, 1875. Under Rev. Sts. three cents.

53. Acetate of lead, brown, [five] *four* cents per pound.

54. Acetate of lead, white, [ten] *six* cents per pound.

55. *White lead, when dry or in pulp, three cents per pound; when ground or mixed in oil, three cents per pound.*

56. *Litharge, three cents per pound.* [Lead, white or red, and litharge, dry or ground in oil, three cents per pound.]

57. *Orange mineral and red lead, three cents per pound.*[1]

58. Nitrate of lead, three cents per pound.

59. Magnesia, *medicinal*, carbonate *of*, [six] *five* cents per pound.

60. Magnesia, calcined, [twelve] *ten* cents per pound.

61. *Magnesia, sulphate of, or* Epsom salts, *one-half of* one cent per pound.[2]

Potash:[3]

62. *Crude, carbonate of, or fused, and caustic potash, twenty per centum ad valorem.*

63. Chlorate of, three cents per pound.

---

[1] Orange mineral, not named in the former law, was classified by the treasury as red lead. (*S.* 2936.) But the Circuit Court for the southern district of N.Y., in *Hill vs. Arthur*, decided that it was dutiable at twenty-five per cent. under the provision for paints and painters' colors, and the department acquiesced. (*S.* 3152.)

[2] Acetate of magnesia was named in the former act as dutiable at fifty cents per pound; chloride of magnesia was classed as an unenumerated manufactured article. An article called citrate of magnesia, in fact a potassa tartrate of soda, and used, not medicinally, but as a beverage, was similarly classed. (*S.* 2682.)

[3] Acetate of potash was made dutiable, by the old law, at twenty-five cents per pound; certain crude potash was held, by the department, dutiable at one and one-half cents per pound, as similar in material, quality, etc., to bi-carbonate of soda (*S.* 4450), while the same article used as a medicinal preparation was classed as such, at forty per cent. (*S.* 4117.) Hydrate of potash and calcined potash were held dutiable at one and one-half cents per pound as similar in character and use to pearlash (*S.* 420); and more recently, an article known as caustic, or hydrate potash, has been assessed at twenty per cent. as an article not otherwise provided for. (*S.* 3940.) Permanganate of potash, a chemical salt, and used as a disinfectant, was held chargeable at twenty per cent. as a salt not otherwise provided for. (*S.* 1545.) The decisions relating to preparations of potash have been rather confused, and it is difficult to deduce a principle from them. Crude potash was not named in the former law, but black salts have been defined by the department to be simply crude potash (*S.* 1381, 2729, 5096); and black salts, *eo nomine*, were and are exempt from duty. This inconsistency arose, probably, from the adoption by the Tariff Commission of the classification of potash, its salts, etc., proposed by the Manufacturing Chemists' Association, in which classification crude potash appeared, but black salts were not named.

An article claimed to be black salts, but further refined than the black salts of commerce, similar to impure carbonate of potash, but not sufficiently manufactured for pearlash, and, therefore, not fit for the uses of pearlash, held to be dutiable as an unenumerated manufactured article. (*S.* 5354.)

64. Hydriodate, iodide and iodate of, *fifty* [seventy-five] cents per pound.

65. Prussiate of, red, ten cents per pound.

66. Prussiate of, yellow, five cents per pound.

67. *Nitrate of, or* saltpeter, crude, one cent per pound. [Refined and partially refined, two cents per pound.]

68. *Nitrate of, or refined saltpeter, one and one-half cents per pound.*

69. *Sulphate of, twenty per centum ad valorem.*

Soda:[1]

70. [Sal-soda and] Soda-ash, one-quarter of one cent per pound.[2]

71. *Soda, sal, or soda crystals, one-quarter of one cent per pound.*

72. [Saleratus and] Bi-carbonate of, [soda;] *or super-carbonate of, and saleratus, calcined or pearlash,* one and one-half cents per pound.

73. *Hydrate or* caustic, [soda] one [and one-half] cent per pound.[3]

74. *Sulphate, known as salt cake, crude or refined, or niter cake, crude or refined, and Glauber's salt, twenty per centum ad valorem* [Glauber salts; one-half of one cent per pound.]

75. Soda, silicate of, or other alakine *silicate* [Silicates], one half *of one* cent per pound.

Sulphur:

76. [Brimstone in rolls,] Refined *in rolls,* ten dollars per ton.

---

[1] Acetate of soda was made dutiable by the former law at twenty-five cents per pound; hyposulphate and all carbonates, by whatever name designated, not otherwise provided for, twenty per cent., as well as preparations of salts not otherwise provided for; at which rate have been assesed iodate and hydriodate of soda, soda-lye and crude phosphate of soda, although the latter article, as well as salts, have, as medicinal preparations, been assessed at double this rate. (*S.* 3395, 4109.) Stannate of soda, a compound of peroxide of tin and caustic soda, the former being the component of chief value, held dutiable at the same rate as salts of tin. (*S.* 1584.)

[2] Washing-crystals, although principally soda-ash, imported in paper boxes, were for some time charged the duty imposed on soda-ash, but more recently, as an unenumerated manufactured article, twenty per cent. (*S.* 4123.)

[3] Caustic soda, reduced in strength by the admixture of salt, although not identical with the caustic soda of commerce, is properly classed as assimilating thereto. (*S.* 4118.) Caustic Soda in solution, 37.4 per cent. soda, the rest water, was charged as caustic soda. (*S.* 4066.)

77. *Sublimed, or flowers of, twenty dollars per ton.*[1]

78. *Wood-tar ten per centum ad valorem.*

79. *Coal-tar, crude, ten per centum ad valorem.*[2]

80. *Coal-tar, products of, such as naphtha, benzine, benzole, dead-oil and pitch, twenty per centum ad valorem.*

81. *All coal-tar colors or dyes, by whatever name known and not specially enumerated or provided for in this act, thirty-five per centum ad valorem.*

82. *All preparations of coal-tar, not colors or dyes, not specially enumerated or provided for in this act, twenty per centum ad valorem.*[3]

83. Logwood and other dyewoods, extracts and decoctions of, ten per centum ad valorem.[4]

---

[1] Act of June 30, 1864, made flour of sulphur dutiable at twenty dollars per ton, and fifteen per cent.; this was repeated in the Revised Statutes; act of February 27, 1877, amended the section by substituting the word "flowers" for flour. The department, in 1876, stated the following conclusions concerning the classification of brimstone: (1.) The article known in commerce as crude brimstone is brimstone procured from sulphurous ore by the process of roasting, fusing, or smelting, by which it is separated from rock and earthy matter, but which leaves it in a state of impurity, the native sulphur found in the ore being mingled with the impure portions thereof. (2.) The only article known in commerce as refined brimstone is that which is obtained from the crude brimstone by the process of vaporization and sublimation, which releases the sulphur from all foreign matter, and leaves it chemically pure. It is found in commerce under the designation of virgin-rock brimstone, roll brimstone, and flowers of sulphur. Crude brimstone is always shipped in bulk, whereas the refined article cannot be so shipped without destroying or greatly impairing its commercial value. (*S.* 3032.)

[2] Act of March 2, 1861, made tar dutiable at twenty per cent. No distinction was made between wood-tar and coal-tar.

[3] The provisions of the former law, for which the above three paragraphs are substituted, were as follows, viz.: —

[Oils. — Illuminating, and naphtha, benzine, and benzole, refined or produced from the distillation of coal, asphaltum, shale, peat, petroleum or rock-oil, or other bituminous substances used for like purposes, forty cents per gallon; coal-oil, crude, fifteen cents per gallon; crude petroleum or rock-oil, twenty cents per gallon.] — *Act of March* 3, 1865.

[On nitro-benzole, or oil of mirbane, ten cents per pound.] — *Act of February* 8, 1875.

[Paints and Dyes. — Aniline dyes and colors, by whatever name known, fifty cents per pound and thirty-five per centum ad valorem.] — *Act of July* 14, 1870.

The foregoing paragraphs have been productive of much controversy. The supreme court was compelled to classify nitro-benzole. Of late years many new dyes have been produced from naphthaline and other derivations of coal-tar, and are largely used as substitutes for the vegetable and organic dyes. Alizarine, a product of anthracine, has taken the place of madder, and, when first imported, was classed as an unenumerated manufactured article, dutiable at twenty per cent., instead of as an aniline dye. The result of this classification was the importation of numerous newly-discovered dyes, coal-tar derivations, under the name of alizarine, others again being entered as paints. The department finally ruled that all dyes and colors, coal-tar derivatives, were dutiable under the provision for aniline dyes, and this ruling resulted in protests, appeals, and litigation.

[4] Sumac extract, held by the Circuit Ct. S.D. N.Y. (*Lazonly* v. *Arthur*), dutiable under the above paragraph. The department acquiesced in the decision, (*S.* 3842), and directed that extracts of nutgalls and of Persian berries be similarly classed (*S.* 3898), reversing previous decisions. *Held*, however, that an article intended for dyeing, and similar to extract of hemlock bark, but made from tamarack, hemlock, butternut, maple, and golden rod, should pay twenty per cent. as an unenumerated manufactured article. (*S.* 4307.)

84. Ultramarine, [six] *five* cents per pound.

85. Turpentine, spirits of, [thirty] *twenty* cents per gallon.

86. *Colors and paints, including lakes, whether dry or mixed, or ground with water or oil, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.*[1]

87. *The pigment known as bone* black, [of bone or] *and* ivory-drop *black, and bone char*, twenty-five per centum ad valorem.

88. *Ocher and ochery earths, umber and umber earths, and sienna and sienna earths when dry, one-half of one cent per pound; when ground in oil, one and one-half cents per pound.*

[Ochers and ochery earths, not otherwise provided for, when dry, fifty cents per one hundred pounds; when ground in oil, one dollar and fifty cents per one hundred pounds; Spanish brown, twenty-five per centum ad valorem.]

[Umber, fifty cents per one hundred pounds.]

89. Zinc, oxide of, *when* dry, [or ground in oil;] one and [three-fourths] *one-fourth* cent per pound.

90. *Zinc, oxide of, when ground in oil, one and three-fourths cent per pound.*

91. *All preparations known as essential oils, expressed oils, distilled oils, rendered oils, alkalis, alkaloids, and all combinations of any of the foregoing, and all chemical compounds and salts, by whatever name known, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem.*[2]

---

[1] The paragraphs of the former law, superseded by this, being several in number, are not given, the distinctions raised appearing no longer to exist. An anti-fouling composition, so-called, in form a paint, and intended for the bottoms of ships, to guard them from barnacles, and to make them smooth, was classed as a paint. (*S.* 4973.)

[2] The former law, in addition to the oils enumerated elsewhere, made olive oil, in flasks or bottles, and salad oil, dutiable at one dollar per gallon; olive oil, not salad, mustard, not salad, at twenty-five cents; bay or laurel oil, at twenty cents per pound; oil of cloves at two dollars per pound; neats-foot, and all animal, whale, seal, and fish oils, at twenty per cent.; cenne, thirty cents per gallon; cubebs, one dollar per pound; all essential oils, not otherwise provided for, at fifty per cent.; and all expressed oils not otherwise provided for at twenty per cent.

A uranate of soda, generally known as uraneum yellow, and used for porcelain painting, classed as a chemical salt (*S.* 4293); the salts of the Vichy mineral springs,

92. *Preparations: all medicinal preparations known as cerates, conserves, decoctions, emulsions, extracts, solid or fluid; infusions, juices, liniments, lozenges, mixtures, mucilages, ointments, oleo-resins, pills, plasters, powders, resins, suppositories, sirups, vinegars, and waters, of any of which alcohol is not a component part, and which are not specially enumerated or provided for in this act, twenty-five per centum ad valorem.*

[Medicinal preparations not otherwise provided for, forty per centum ad valorem.][1]

[Drugs, medicinal and other, crude, not otherwise provided for; twenty per centum ad valorem.]

[Mercurial preparations, not otherwise provided for; twenty per centum ad valorem.]

93. *All barks, beans, berries, balsams, buds, bulbs, and bulbous roots, and excrescences, such as nutgalls, fruits, flowers, dried fibres, grains, gums, and gum-resins, herbs, leaves, lichens, mosses, nuts, roots and stems, spices, vegetables, seeds (aromatic, not garden seeds), and seeds of morbid growth, weeds, woods used expressly for dyeing, and dried insects, any of the foregoing of which are not edible, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act, ten per centum ad valorem.*

94. *All non-dutiable crude minerals, but which have been advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act, ten per centum ad valorem.*

---

used to reproduce Vichy water, held properly classed as a salt and not as a drug (*S.* 2021); likewise Kissengen salts (*S.* 2271), and Carlsbaden salts (*S.* 2817), and an article designated waste salt, which appeared to be a refuse or residuum of some sort, and was composed of impure chloride of potassium and magnesium. (*S.* 3874.)

[1] Under this provision have been held dutiable, adhesive plaster (*S.* 2078); cod liver oil, when fitted for medicinal use, but not otherwise (*S.* 231, 321, 1065, 3416, 3433, 3611); an article called "quinoiline" or "chinoidine," a precipitated extract of Peruvian bark, used as a substitute for quinine (*S.* 2603); menthol, in a crystallized form, known as "Japanese peppermint camphor," and prescribed for neuralgia, the article not being an essential oil, but only the crystalline portion of such oil (*S.* 4963); chloral hydrate (*S.* 698, 1932); salts of tartar, or carbonate of potash, when purified and bottled for medicinal use (*S.* 4575); boiled water from St. Catharine's well, bottled for medicine and not a beverage (*S.* 3170); catgut ligatures, inhalers, and medicated cottons for surgical and sanitary purposes (*S.* 4987); antiseptic gauze, a fabric of cotton prepared with carbolic acid for surgical use (*S.* 4531).

95. *All ground or powdered spices not specially enumerated or provided for in this act, five cents per pound.*

["All other spices, twenty cents per pound; ground or prepared, thirty cents per pound."]

96. *All earth or clays, unwrought or unmanufactured, not specially enumerated or provided for in this act, one dollar and fifty cents per ton.*

97. *All earths or clays, wrought or manufactured, not specially enumerated or provided for in this act, three dollars per ton; china clay, or* kaoline, [five] *three* dollars per ton.[1]

98. Proprietary [medicines:] *preparations, to wit: All cosmetics*, pills, powders, troches, or lozenges, sirups, cordials, bitters, anodynes, tonics, plasters, liniments, salves, ointments, pastes, drops, waters, essences, spirits, oils, or [other medicinal] preparations or compositions recommended to the public as proprietary [medicines] *articles*, or prepared according to some private formula [or secret art] as remedies or specifics for any disease or diseases, or affections whatever, affecting the human or animal body, *including all toilet preparations whatever, used as applications to the hair, mouth, teeth, or skin; not specially enumerated or provided for in this act*, fifty per centum ad valorem.[2]

[Essences, extracts, toilet-waters, cosmetics, hair-oils, pomades, hair-dressings, hair-restoratives, hair-dyes, tooth-washes, dentifrice, tooth-pastes, aromatic cachous, or other

---

[1] Fining earth, an earthy mineral substance, used in refining or clarifying wines, though called kaolin, *held*, not dutiable as such, but at twenty per cent. as a crude mineral or bituminous substance. (*S.* 4927, 5051.) China-stone, semi-decomposed granite, of nearly the same composition as china-clay, held similar thereto, and dutiable at the same rate. (*S.* 5367.)

[2] The department holds that when the formula for a preparation is published in a codex, it is no longer a private formula, and the article prepared therefrom is not dutiable as a proprietary preparation. (*S.* 4188, 5528.)

Among proprietary preparations have been classed Braunscheid oil (*S.* 3528); "Henry's Calcined Magnesia," 223, 2738; certain medicinal cigarettes (*S.* 3080); a "pancreatic emulsion," which, although called food, was not used as such (*S.* 3828); "Johann Hoff's malt extract," in bottles and casks, recommended as a medicine, though claimed to be beer (*S.* 2867, 4834); small glass tubes or pencils filled with liquid, recommended for corns and warts, and claimed to be dutiable as glass (*S.* 4693).

That a proprietary preparation is imported in bulk and put up here, does not affect its classification as such (*S.* 4809, 4835).

As cosmetics, have been classed lavender water and toilet vinegar, containing no alcohol (*S.* 1776); enfleuraged oils (*S.* 1600).

As perfumery, orange-flower water (*S.* 2833). Coumarine, the odoriferous principle of the tonka-bean, used in making perfumery, held dutiable, not as perfumery, but as a manufactured article not otherwise provided for. (*S.* 4288.)

perfumeries, or cosmetics, by whatsoever name or names known, used, or applied as perfumes or applications to the hair, mouth, or skin; fifty per centum ad valorem.]

Alchoholic preparations:

99. *Alchoholic perfumery, including cologne water, two dollars per gallon and fifty per centum ad valorem.*[1]

[Cologne water and other perfumery, of which alcohol forms the principal ingredient, three dollars per gallon, and fifty per centum ad valorem.][1]

100. *Distilled spirits, containing fifty per centum of anhydrous alcohol, one dollar per gallon.*

101. *Alcohol, containing ninety-four per cent. anhydrous alcohol, two dollars per gallon.*[2]

102. *Alcoholic compounds, not otherwise specially enumerated or provided for, two dollars per gallon for the alcohol contained, and twenty-five per centum ad valorem.*[3]

103. Chloroform, [one dollar] *fifty cents* per pound.

104. Collodion, [one dollar] *and all compounds of pyroxyline, by whatever name known, fifty cents* per pound; *rolled or in sheets, but not made up into articles, sixty cents per pound, and when in finished or partly finished articles, sixty cents per pound and twenty-five per centum ad valorem.*

105. *Ether, sulphuric, fifty cents per pound.*

106. *Hoffman's anodyne,* [and spirits of nitric ether; fifty] *thirty* cents per pound.

107. *Iodoform, two dollars per pound.*

108. Acid, tannic, *and tannin,* one dollar per pound.[4] [Tannin, two dollars per pound.]

---

[1] Toilet-vinegar and lavender-water, made of ingredients of which alcohol is the base, are dutiable under this paragraph. (*S.* 1776.) Certain "infusion of orange" and "extract of orange," for use in making perfumery, etc., and containing about forty-eight per cent. of alcohol, the alcohol being the article of chief value, though not the principal ingredient, was similarly classed. (*S.* 5005.)

[2] The department held that acetone should be charged the rate of duty imposed on alcohol, on the ground of its assimilation thereto. (*S.* 3493.)

[3] The last three paragraphs were proposed by the Manufacturing Chemists' Association, but were not adopted by the Tariff Commission. They seem to have been here inserted without reference to their want of harmony with the liquor schedule. The provision for alcohol would seem to be surplusage, and it is difficult to see how that relating to distilled spirits can be reconciled with the paragraph of the liquor schedule beginning, "Brandy and other spirits," etc.

See, further, notes to Schedule H. — Liquors.

[4] Under the former law, tannic acid was made dutiable at one dollar per pound, another paragraph made tannin dutiable at two dollars per pound.

109. *Ether, nitrous, spirits of, thirty cents per pound.*

110. [Santonin] *santonine*, three dollars per pound.

111. *Amylic alcohol, or* fusel oil [or amylic alcohol; two dollars per gallon], *ten per centum ad valorem.*

112. Oil of cognac, or oenantic ether, four dollars per ounce.

113. *Fruit ethers, oils, or essences, two dollars and fifty cents per pound.* [Fruit ethers, essences, or oils of apple, pear, peach, apricot, strawberry and raspberry, made of fusel oil or of fruit, or imitations thereof; two dollars and fifty cents per pound.][1]

114. *Oil or essence of* rum [essence or oil], fifty cents per ounce.

115. Ethers of all kinds, not *specially enumerated or* [otherwise] provided for *in this act* [and etherial preparations or extracts, fluid], one dollar per pound.

116. Coloring for brandy, fifty per centum ad valorem.

117. *Preparations: All medicinal preparations known as essences, ethers, extracts, mixtures, spirits, tinctures, and medicated wines, of which alcohol is a component part, not specially enumerated or provided for in this act, fifty cents per pound.*

118. *Varnishes of all kinds, forty per centum ad valorem; and on spirit varnishes, one dollar and thirty-two cents additional per gallon.*

[Varnish valued at one dollar and fifty cents or less per gallon, fifty cents per gallon, and twenty per centum ad valorem; valued at above one dollar and fifty cents per gallon, fifty cents per gallon, and twenty-five per centum ad valorem.][2]

---

[1] "Amyle of oxide," so called, was held dutiable under this provision, it consisting of acetic, kalorianic and butyric amylic ether, made from fusel oil, and it being intended for use as pear, apple, or pine-apple essence. (*S.* 1129.)

[2] Varnish, the component part of chief value of which was distilled spirits, was, nevertheless, held dutiable as varnish (*S.* 3484); whereupon it became a common practice to ship to Canada American alcohol in bond, to be reshipped, with the addition of a little gum shellac, as varnish. The department, sustained by the attorney-general, in an opinion dated May 28, 1881, reversed its former ruling, and held that the general provision of the liquor schedule must control the specific provision for varnish (*S.* 4771, 4891.) This decision was held unsound by the Court in *Birmingham* v. *Merritt*, U. S. Circuit Court, N.Y. The new law makes the question no longer a practical one. Linseed oil, specially treated, and prepared for artists' use, held properly classed, by assimilation, as varnish. (*S.* 3473.)

119. Opium, *crude, containing nine per cent. and over of morphia*, one dollar per pound. *The importation of opium containing less than nine per cent. morphia is hereby prohibited.*

120. Opium, prepared for smoking, and all other preparations of opium not *specially enumerated or* [otherwise] provided for *in this act*, [six] *ten* dollars per pound;[1] but opium prepared for smoking, and other preparations of opium deposited in bonded warehouses shall not be removed therefrom for exportation without payment of duties, and such duties shall not be refunded.[2]

---

[1] Held, that finid, proprietary, or patent medicines, were not dutiable under this paragraph. (*S.* 962.)

[2] This provision of law was intended to prevent the exportation of such articles without payment of duties, to foreign countries, from which they could be smuggled into the United States. (*S.* 776.)

Article 2 of the treaty with China prohibits the importation of opium by Chinese subjects. Opium so imported will be seized and forfeited.

The following sections of the revised statutes are here inserted for convenient reference:—

SECT. 2933. All drugs, medicines, medicinal preparations, including medicinal essential oils and chemical preparations, used wholly or in part as medicine, imported from abroad, shall, before passing the custom-house, be examined and appraised, as well in reference to their quality, purity, and fitness for medical purposes, as to their value and identity specified in the invoice.

SECT. 2934. All medicinal preparations, whether chemical or otherwise, usually imported with the name of the manufacturer, shall have the true name of the manufacturer and the place where they are prepared, permanently and legibly affixed to each parcel by stamp, label, or otherwise; and all medicinal preparations imported without such names so affixed shall be adjudged to be forfeited.

SECT. 2935. If, on examination, any drugs, medicines, medicinal preparations, whether chemical or otherwise, including medicinal essential oils, are found, in the opinion of the examiner, to be so far adulterated, or in any manner deteriorated, as to render them inferior in strength and purity to the standard established by the United States, Edinburgh, London, French, and German pharmacopœias and dispensatories, and thereby improper, unsafe, or dangerous to be used for medicinal purposes, a return to that effect shall be made upon the invoice, and the articles so noted shall not pass the custom-house, unless, on a reëxamination of a strictly analytical character, called for by the owner or consignee, the return of the examiner shall be found erroneous, and it is declared, as the result of such analysis, that the articles may properly, safely, and without danger, be used for medicinal purposes.

SECT. 2936. The owner or consignee shall at all times, when dissatisfied with the examiner's return, have the privilege of calling, at his own expense, for a reëxamination; and the collector, upon receiving a deposit of such sum as he may deem sufficient to defray such expense, shall procure some competent analytical chemist possessing the confidence of the medical profession, as well as of the colleges of medicine and pharmacy, if any such institutions exist in the State in which the collection district is situated, to make a careful analysis of the articles included in the return, and a report upon the same under oath. In case this report, which shall be final, shall declare the return of the examiner to be erroneous, and the articles to be of requisite strength and purity, according to the standard referred to in the next preceding section, the entire invoice shall be passed without reservation, on payment of the customary duties.

SECT. 2937. If the examiner's return, however, shall be sustained by the analysis and report, the articles shall remain in charge of the collector, and the owner or consignee, on payment of the charges of storage, and other expenses necessarily incurred by the United States, and on giving a bond with sureties satisfactory to the collector to land the articles out of the limits of the United States, shall have the privilege of reëxporting them at any time within the period of six months after the report of the analysis; but if the articles shall not be sent out of the United States

121. *Opium, aqueous extract of, for medicinal uses, and tincture of, as laudanum, and all other liquid preparations of opium not specially enumerated or provided for in this act, forty per centum ad valorem.*

122. Morphia or morphine, and all salts [of morphia] *thereof*, one dollar per ounce.

Schedule B. — Earthen-ware and Glass-ware.

[Earths and Earthen-wares.[1]]

123. Brown earthen-ware,[2] [and] common stone-ware, gas-retorts, *and* stone-ware not ornamented, twenty-five per centum ad valorem.

124. China, porcelain, [and] parian, *and bisque, earthen, stone, and crockery* ware, *including plaques, ornaments, charms, vases, and statuettes, painted, printed, or* gilded, *or otherwise* [ornamented or] decorated *or ornamented* in any manner, [fifty] *sixty* per centum ad valorem.[3]

---

within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed, and hold the owner or consignee responsible to the United States for the payment of all charges, in the same manner as if the articles had been re-exported.

Sect. 2938. One of the assistant appraisers at the port of New York, to be appointed with special reference to his qualifications for such duties, shall, in addition to the duties that may be required of him by the appraiser, perform the duties of a special examiner of drugs, medicines, chemicals, and so forth.

The department holds that the standard to be conformed to is that of the country of manufacture, production, or preparation, if either England, Scotland, France, or Germany, not the standard of all of those countries, and that articles from other than either of those countries, must conform to the standard of the United States, and holds, further, that "all medicinal leaves, flowers, barks, roots, extracts, etc., must be, when imported, in perfect condition, and of as recent collection and preparation as practicable.

"All pharmaceutical and chemical preparations, whether crystallized or otherwise, used in medicine, must be found, on examination, to be pure and of proper consistence and strength, as well as of perfect manufacture, conformably with the formulas contained in the standard authorities named in the act; and must in no instance contain over three per cent. of excess of moisture or water of crystallization.

"Essential or volatile oils, as well as expressed oils, used in medicine, must conform in purity to the standards of specific gravity noted and declared in the dispensatories mentioned in the act.

"Patent or secret medicines are by law subject to the same examination, and disposition after examination, as other medicinal preparations, and cannot be permitted to pass the custom-house for consumption, but must be rejected or condemned, unless the special examiner be satisfied, after due investigation, that they are fit and safe to be used for medicinal purposes." — *Tr. Rev. Reg.* 1874, *pp.* 206 *et seq.*

[1] This schedule has remained substantially the same since 1864.

[2] Brown earthenware is dutiable as such, although glazed, edged, and dipped. (*S.* 1482.) Under this paragraph have been held dutiable, cream-colored retorts or crucibles, of fire-clay, for jewellers' use in reducing metallic ores, the clay being coarse and the articles differing from chemical earthenware. (*S.* 3845.)

[3] Under the law, as it stood, the Supreme Court held, in *Arthur* v. *Jacoby*, 103 U. S., 677, that pictures painted by hand on porcelain were dutiable at ten per cent. instead of fifty, the value of the article consisting of the picture, the porcelain being only the ground.

125. China, porcelain, [and] parian, *and bisque* ware, plain white, and not *ornamented or* decorated in any manner, *fifty-five* [forty-five] per centum ad valorem.

126. [On] All other earthen, stone [or] *and* crockery ware, white, glazed, *or* edged, [printed, painted, dipped, or cream-colored], composed of earthy or mineral substances, [and] not *specially enumerated or* [otherwise] provided for *in this act, fifty five* [forty] per centum ad valorem.[1]

127. Stone-ware, above the capacity of ten gallons, twenty per centum ad valorem.

128. Encaustic tiles, thirty-five per centum ad valorem.

129. Brick, fire brick, and roofing and paving tile,[2] not [otherwise] *specially enumerated or* provided for *in this act*, twenty per centum ad valorem.

130. Slates, slate-pencils, slate chimney pieces, mantels, slabs for tables, and all other manufactures of slate, thirty [forty] per centum ad valorem.[3]

131. Roofing-slates, twenty-five [thirty-five] per centum ad valorem.[4]

[All plain and mould, and press glass, not cut, engraved, or painted, thirty-five per centum ad valorem.]

132. *Green and colored glass bottles, vials, demijohns and carboys (covered or uncovered), pickle or preserve jars, and other plain, molded, or pressed green and colored bottle glass, not cut, engraved, or painted, and not specially*

---

[1] Rockingham ware, though brown, held dutiable under this paragraph (*S.* 1528), which has also been held to embrace chemical earthen-wares (*S.* 2377); earthen-ware beer-mugs, glazed, and of material finer than common brown earthen-ware (*S.* 2904); figures made wholly or mostly of plaster of Paris. (*S.* 2544.)

[2] That tiles are glazed, does not take them from the category of encaustic tiles or paving tiles not otherwise provided for (*S.* 2785); tiles, however, not adapted for paving floors, because the surface color differs from the color of the body of the tile, and which are used in wainscottings, borderings, etc., where the risk of abrasion is slight, held not dutiable as tiles, but as earthen-ware not otherwise provided for (*S.* 3714), and a similar classification was made of painted, decorated, and enamelled tiles for use in mantel-pieces, etc. (*S.* 3352, 3705.) Whether, however, this classification would be accepted by the courts, the articles in question being known, commercially, as tiles, may be doubted.

[3] The department has held that slate split in the quarry, not skipped nor trimmed, nor made of a thickness suitable for use, was dutiable, not as slate, but as an unenumerated manufactured article, at twenty per cent. (*S.* 400.) Certain mosaics, "Florentine" and "Roman," so called, have been held, rather questionably, to be dutiable as slate. (*S.* 547, 2624.)

[4] Twelve hundred slates, for purposes of assessment, are counted as one thousand, this being the custom of the trade. (*S.* 2396.)

enumerated or provided for in this act, one cent per pound; if filled, and not otherwise in this act provided for, said articles shall pay thirty per centum ad valorem in addition to the duty on the contents.

133. *Flint and lime glass bottles and vials, and other plain, molded, or pressed flint or lime glass-ware, not specially enumerated or provided for in this act, forty per centum ad valorem; if filled, and not otherwise in this act provided for, said articles shall pay, exclusive of contents, forty per centum ad valorem in addition to the duty on the contents.*[1]

134. [All] Articles of glass, cut, engraved, painted, colored, printed, stained, silvered, or gilded, not including plate-glass, silvered, or looking-glass plates, *forty-five* [forty] per centum ad valorem.[1]

135. *All glass bottles and decanters, and other like vessels of glass, shall, if filled, pay the same rates of duty in addition to any duty chargeable on the contents, as if not filled, except as in this act otherwise specially provided for.*[2]

136. Cylinder and crown glass, polished, not exceeding ten by fifteen inches square, two and one-half cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, four cents per square foot; above that, and not exceeding twenty-four by thirty inches square, six cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty cents per square foot; all above that, forty cents per square foot.

[Glass bottles or jars filled with articles not otherwise provided for, thirty per centum ad valorem.][2]

137. [All] Unpolished cylinder, crown, and common

---

[1] If articles of glass have been smoothed or polished by grinding they have been held dutiable at the highest rate, as cut glass, or as manufactures of glass not specially provided for (*Binns* v. *Lawrence*, 12 How. 9.; *Tr. Reg.* 1857, *p.* 568); as, for instance, optical disks, or object-glasses for telescopes, with ground or cut edges (*Tr. Dec. Aug.* 5, 1858); gauge-glasses, with ends squared by cutting (*S.* 3273); lamp chimneys, with ground or bevelled cross-sections, and carefully cut to lengths. (*S.* 1974.)

[2] This clause of the former statute has been the cause of considerable difficulty, the department formerly holding that where the goods were free, or the duty on them was specific, the bottles, if the usual coverings, and not specially declared dutiable, were not so, and that where the duty on the goods was ad valorem, the value of the bottles was merged in the value of their contents. In 1879, by advice of the attorney-general, the rule was changed as to bottles filled with articles free of duty, or liable to a specific duty. (*S.* 3972, 4022.) The phraseology of the new law appears to relieve the question from obscurity, and to make citations from the many decisions of the department on this subject unnecessary.

window-glass, not exceeding ten by fifteen inches square, one and *three-eighths* [one-half] cents per pound; above that, and not exceeding sixteen by twenty-four inches square [two] *one and seven-eighths cents* per pound; above that, and not exceeding twenty-four by thirty inches square, two and *three-eighths* [one-half] cents per pound; all above that, *two and seven-eighths* [three] cents per pound;[1] *Provided, That unpolished cylinder, crown, and common window-glass, imported in boxes containing fifty square feet, as nearly as sizes will permit, now known and commercially designated as fifty feet of glass, single thick, and weighing not to exceed fifty-five pounds of glass per box, shall be entered and computed as fifty pounds of glass only; and that said kinds of glass imported in boxes containing, as nearly as sizes will permit, fifty feet of glass, now known and commercially designated as fifty feet of glass, double thick, and not exceeding ninety pounds in weight, shall be entered and computed as eighty pounds of glass only; but in all other cases the duty shall be computed according to the actual weight of glass.*[2]

138. Fluted, rolled, or rough plate-glass, not including crown, cylinder, or common window-glass, not exceeding ten by fifteen inches square, seventy-five cents per one hundred square feet; above that, and not exceeding sixteen by twenty-four inches square, one cent per square foot; above that, and not exceeding twenty-four by thirty inches square, one cent and a half per square foot; all above that, two cents per square foot. And all fluted, rolled, or rough plate-glass, weighing over one hundred ponnds per one hundred square

[1] Rolled and cylinder window-glass, tinted and colored for churches, but in sheets, held dutiable under this provision (*S.* 1809, 4630); so plates of unpolished cylinder glass, though slightly bent, unwrought, and intended for spectacles and watch-cases. (*S.* 5522.)

[2] This proviso is the recommendation of the Tariff Commission. The report says in explanation of it: "On common window-glass we have preserved the old classification, with a proviso as to glass coming in the ordinary 50-foot packages, which will, as we believe, save the trouble now experienced at the custom-house by reason of the variance in weight in the contents of these boxes. '50 feet single thick' is intended to weigh 50 pounds, but ordinarily weighs from 49 to 54 pounds, while '50 feet double thick' is intended to weigh 80 pounds, but not infrequently runs as high as 87 pounds, and sometimes even more. We recommend that these boxes be admitted, as if weighing 50 and 80 pounds only, which will make a reduction in the duty, and save the trouble at the custom-house resulting from the varying weights, while the limits as to weights in boxes will prevent the introduction of higher grades of window-glass without its paying the corresponding proper increase of duty."—*Report of Tariff Commission, p.* 15.

feet, shall pay an additional duty on the excess at the same rates herein imposed.[1]

139. Cast polished plate-glass, unsilvered, not exceeding ten by fifteen inches square, three cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, five cents per square foot; above that, and not exceeding twenty-four by thirty inches square, eight cents per square foot; above that, and not exceeding twenty-four by sixty inches square, twenty-five cents per square foot; all above that, fifty cents per square foot.

140. Cast polished plate-glass, silvered, or looking-glass plates, not exceeding ten by fifteen inches square, four cents per square foot; above that, and not exceeding sixteen by twenty-four inches square, six cents per square foot; above that, and not exceeding twenty-four by thirty inches square, ten cents per square foot; above that, and not exceeding twenty-four by sixty inches square, thirty-five cents per square foot; all above that, sixty cents per square foot.[1]

141. But no looking-glass plates, or plate-glass, silvered, when framed, shall pay a less rate of duty than that imposed upon similar glass of like description not framed, but shall be liable to pay, in addition thereto, thirty per centum ad valorem upon such frames.

142. Porcelain and Bohemian glass, *chemical glass-ware*, *painted glass-ware*, *stained glass* [glass crystals for watches, glass pebbles for spectacles, not rough; paintings on glass[2] or glasses,] and all *other* manufactures of glass, or of which glass shall be [a] *the* component material, *of chief value*, not [otherwise provided *especially enumerated or*] *for in this act*,

---

[1] Looking-glass plates of fixed sizes are not taken out of this classification, because their edges are bevelled. (*S.* 5455, 5476.)

[2] A distinction has been recognized between paintings on glass, and other substances, such as, for instance, church windows, entitled to rank as works of art, and those not entitled so to rank, the former class being dutiable as paintings. (*S.* 1996, 2038, 3142, 3369.)

Glass balls for Christmas trees are not to be assessed under this schedule, but as toys (*S.* 2147); nor glass marbles (*S.* 3821); nor glass beads nor glass bead necklaces, nor glass bugles, the provision for beads covering such (*S.* 1789); nor glass buttons,—they are buttons (*S.* 1247); nor glass-cutters' stones, which are grindstones. (*S.* 310.)

The supreme court held, in *Arthur* v. *Sussfield*, 96 U.S. 128, that spectacles of glass and steel were properly classified under the glass schedule, as of affinity with the articles there named, and that neither the steel schedule nor the similitude clause need be looked to in assessing the duty on spectacles.

[and all glass bottles, or jars filled with sweetmeats or preserves, not otherwise provided for], forty-*five* per centum ad valorem.[1]

SCHEDULE C. [E.] — METALS.[2]

143. *Iron ore, including manganiferous iron ore, also the dross or residuum from burnt pyrites, seventy-five cents per ton.*

---

[1] The following articles have been held dutiable at the highest rate, as manufactures of glass not otherwise provided for, or manufactures of which glass is the component material of chief value: four-gallon glass barrels, ornamented, imported filled with brandy (*S.* 3431); sheets of colored glass, packed like window-glass, to be cut for mock jewelry (*S.* 3808, 4695); ornamental glass trays (*S.* 3012); glass button moulds, claimed to be compositions of glass not set (*S.* 4316); obscured glass for photographic and ornamental purposes (*S.* 4229); window-glass bent for carriage fronts, show-cases, etc. (*S.* 4398); colored window-glass, granulated and frosted (*S.* 4770); white enamel for watch faces, claimed admissible as watch materials (*S.* 1612); opaque-glass blocks for fancy paving-tiles (*S.* 1909); seltzer bottles (*S.* 4985); shaving-boxes with mirrors in lids (*S.* 5001); opaque-glass lamp-shades, resembling porcelain, but of plain glass (*S.* 5441); also certain nursing bottles, of moulded glass, but with fixtures attached (*S.* 1579).

[2] In explanation of this schedule, the Tariff Commission say: —

"The metal schedule has probably given rise to more serious controversies between the people and the government than any other section of the present law. The revolution in the manufacture of steel, resulting from the inventions and improvements of Bessemer, Siemens, and others, made the progress of this branch of manufacture during the last decade greater than that of any other of our industries. The ambiguities and inconsistencies of the present law are more numerous and apparent in the provisions relating to metals than in any other part of the law.

"The country and trade have outgrown the legislation of eighteen years ago. New processes, new terms, new articles, are now in existence, and in no part of the tariff law is revision more necessary than in this schedule. The anomaly of the finished article bearing only half the duty levied on the material out of which it is made is one instance of the numerous inconsistencies. Many of the articles enumerated in this schedule have become obsolete, and their places have been taken by substitutes of better material, and the nomenclature has been changed. Metal products which, twenty years ago, were of so little importance as not to merit special enumeration, were, in 1881, imported to the value of thirteen millions of dollars.

"No line of demarcation between iron or steel is now fixed by law. Decisions of Treasury officials, or of the courts, have undoubtedly reversed the intentions of the framers of the existing tariff. On nearly the same dates appraisements at different ports have been made so widely at variance as to seriously involve the fortunes of some of our business houses. Our courts are blocked with innumerable cases arising from customs decisions, and litigation seems to be a natural sequence to importation. The terminology and general provisions of the law are entirely inapplicable to the trade and commerce of the present day. All these causes, and many others suggested in the testimony, in the judgment of the Commission, make a revision of this schedule imperative.

"The testimony of the Treasury officials, importers, and manufacturers has shown that in nothing has there been greater trouble or more misconception in regard to classification than in iron and steel. The Commission has therefore aimed to formulate a schedule which will be uniform in its rates, from the crude material to the most highly finished article; which is careful and exact in its wording; which is harmonious in the relations that the different articles bear toward each other; and which has clauses of definition and termination so drawn as to preclude the possibility of the recurrence of the troubles between the government and importers that have occurred during the past fifteen years. The Commission recommends in this schedule the abolition of compound and the adoption, so far as possible, of specific duties; also that the rates on iron and steel be in the main concurrent, — that is to say, so that the rates on manufactures of common Bessemer steel shall be the same as those on similar articles when made of iron. The numerous decisions of the Treasury Department have been examined, and the changes proposed are in conformity with the spirit of the law as at present administered.

"No radical change in the existing duty on iron ore is proposed.

"The Commission recommends a specific rate of fifty cents per ton, instead of the present rate of twenty per centum ad valorem. The reasons that have led to this

Sulphur ore, as pyrites, or sulphuret of iron in its natural state, containing not more than three and one-half per centum

---

conclusion are, that there has been great difficulty in ascertaining the exact value of ores, particularly those exported from Spain and the Mediterranean.

"The importation of iron ores in large quantities commenced in the last half of the year 1879. The ad valorem rate of twenty per cent. during the past three years has, on the average, equalled a specific rate of fifty-four cents per ton. The difficulty of ascertaining the foreign value of such a low-priced article; the difference in valuation for the same kind of ore, at the same period, in the main ports of importation, allowing an importer to make a profit in Philadelphia, while the appraisement in New York would result in an actual loss; the fact that there are a great many cases now in litigation between the government and importers in regard to the appraisement of iron ores, make it, in the judgment of the Commission, a necessity to adopt specific duties. The Commission is also of the opinion that under a specific duty a higher grade of iron ore, low in phosphorus, would be brought to this country, while ad valorem rates tend to induce the importation of the lower-priced ores.

"The Commission recommends that pig-iron and all kinds of scrap-iron be classified at the same rate of duty, viz.: three-tenths of one cent per pound. The slightly-increased duty upon cast scrap iron which this change of classification necessitates is of little moment, for the reason that a small quantity of cast scrap-iron is now imported, and the amount in the future will, in all probability, be much less. The rates on wrought scrap and on old iron railway-bars (which have been the heaviest item of scrap importation) have been reduced from eight dollars per ton to three-tenths of one cent per pound.

"It is believed by the Commission that a further reduction of the duty on pig-iron than that recommended would result disastrously to that important industry. The large amount imported last year (520,162 tons, about one-eighth of our total consumption) shows that the present duty is not highly protective. The duty on importations of pig-iron in 1881 averaged only thirty-four per centum ad valorem. The manufacture of pig-iron is widely spread, extending through twenty-five States; and, considering the present depressed condition of the industry, a radical reduction would be neither wise nor politic.

"A specific duty on steel ingots and steel blooms, or what are generally known as rail blooms, will settle the disputes which have continued for years between the Treasury Department and importers, relating to the clause under which they should be classified.

"For the purpose of simplication, and to avoid the many complications that arise from the difficulty in designating the exact differences between iron and steel, we have placed iron and common steel, as far as possible, at the same rates. It is a very difficult matter, in articles of hardware or in fine sheet iron, to distinguish, except by analysis, between iron and common steel. The commoner grades of steel are gradually becoming cheaper, and there is reason to believe that in the near future the value of Bessemer steel and that of iron will be identical. The advantage of placing them at the same rate will be obvious when the difficulty in distinguishing between the articles is considered. Articles made from low carbon-steel, when coated or painted, cannot be distinguished from the same article made of iron. Steel railway fish-plates are being largely adopted in Europe, and will, in time, supplant the iron fish-plates in this country. Boiler-tubes of steel are gradually dividing the trade with those made of wrought-iron. Steel axles, low-carbon sheet-steel, steel beams and girders, and steel locomotive tires are taking the place of the above-named articles of iron. In this view it is deemed by the Commission of the highest importance to have, as far as possible, uniform duties upon iron and common (not crucible) steel. If it were not for this fact, apparently greater reductions could have been made upon iron; but, in that view, and considering the difference in value of the two metals to-day, it was not thought advisable to bring the steel down to the lower level.

"Attention has been given to the comprehensive enumeration of known articles and manufactures of steel. New shapes and wares of steel manufacture formerly made from iron are properly classified according to their value. General clauses, covering the advanced processes, such as cold-rolling, polishing, etc., and galvanizing and coating with metal, are recommended in a form drawn so as to cover both iron and steel.

"In recommending the comparatively high rate of 45 per cent. for the general 'not otherwise provided for' clause, the Commission is influenced by the idea that this "unenumerated" provision should be, on the average, higher than the general rates in the schedule. A reference to the testimony will show conclusively that a great many of the disputes that have heretofore arisen between the importers and the government have been caused by the attempts of consignees to have new articles, or old articles under new names, made dutiable under the low ad valorem rates of the present 'not otherwise provided for' clause. It is believed that a close examination of the subject

of copper, seventy-five cents per ton: Provided, That ore containing more than two per centum of copper, shall pay, in addition thereto, two and one-half cents per pound for the copper contained therein.[1] [Mineral and other bituminous substances in a crude state, not otherwise provided for; twenty per cent. ad valorem.]

144. Iron in pigs [seven dollars per ton], *iron kentledge, spiegeleisen,*[2] *wrought and cast scrap-iron, and scrap-steel, three-tenths of one cent per pound;* but nothing shall be deemed scrap-iron *or scrap-steel* except waste or refuse iron *or steel* that has been in actual use and is fit only to be re-manufactured.[3] [Cast scrap-iron of every description, six

---

will show that this suggestion is of the utmost importance, and that the ad valorem rates for this clause should be placed at the figure named, and in all cases should be higher than the average rate of duty on other articles in the schedule.

"One of the most important changes recommended is the definition of what is iron and what is steel. This clause has been thoroughly examined by experts in classification, and by many of our noted metallurgists. The annoyance and trouble which the public and the officers of the government have had during the past ten years in regard to the appraisement of low-carbon steels, and the litigation caused thereby, demand the passage of a law defining their character. The definition recommended is, in the opinion of the Commission, plain and simple, and it accords fully with mercantile custom both in this country and abroad, and its adoption is strongly urged. The products of the new processes, the Bessemer, Siemens-Martin, Thomas Gilchrist, and the like, or combinations of any of them, are now, and have been, known to all who make, buy, sell, and use the same, as 'steel.'

"This is clearly defined in the proposed enactment. The definition of iron remains as recognized by science and trade for centuries."

[1] Under the former law manganiferous iron ore was classed under this provision, and not free, as manganese ore (*S.* 3931); and it was held by the department that if the ore contained fifty per cent. or more of manganese, and not more than ten per cent. of iron, it was proper admitted free as manganese, otherwise as ore. (*S.* 4114.) The department has refused to allow for increase of weight by moisture. (*S.* 4183.)

[2] Iron kentledge, which is pig-iron cast specially for ballasting ships, has been held dutiable under the provision for castings of iron not otherwise provided for (*S.* 2082); spiegeleisen as pig-iron; and an article called ferro-manganese, or manganese iron, smelted in blocks or slabs from crude ferro-manganese ore, was held to be substantially identical with spiegeleisen. (*S.* 1991.) So-called "Bessemer pig-iron," *i.e.*, low phosphorus pig-iron, fit for Bessemer rails, has been classed as pig-iron. (*S.* 4585.)

[3] There has been some discussion as to what constitutes scrap-iron under this definition, and the department holds that punchings and clippings of boiler-plate, sheet-iron, bar-ends, etc., which have never been in use, though fit only for re-manufacture, are dutiable, not as scrap, nor as iron in bars, but under the provisions for bar-iron, rolled or hammered (*S.* 568, 1986, 4115, 4512); that iron-filings and iron-turnings are dutiable, not as scrap, but as manufactures of iron not otherwise provided for. (*S.* 5088.) Old iron rails are classed as scrap-iron, although possibly fit to be used as rails, if the importation is made in good faith, and there are no reasons for believing that the rails are to be used without re-rolling (*S.* 4262); and the fact that such rails are subsequently used as rails, is thought not necessarily to prove a fraudulent intent at the time of importation, though this question has never been passed upon. Iron blooms, long submerged, and destroyed for use as blooms, were held by the department in 1869 (*S.* 373) to be, nevertheless, subject to appraisement as blooms, and not as scrap. The soundness of this ruling may be doubted.

The Tariff Commission carefully defined scrap-iron and scrap-steel as including "old iron and old steel railway bars, steel filings, borings, turnings, steel railway bar crop ends, none to exceed twenty-four inches in length, steel ingot, cogged ingot, bloom, slab, and billet crop ends, none to exceed five inches in length," and further insisted that it should be fit for re-manufacture only by re-melting or re-rolling; but this definition was struck out in Congress. Heretofore scrap-steel has been classed as steel

dollars per ton.] [Wrought scrap-iron of every description, eight dollars per ton.]

145. Iron *railway*-bars [for railroads or inclined planes; seventy cents per one hundred pounds], *weighing more than twenty-five pounds to the yard, seven-tenths of one cent per pound.*

146. Steel railway-bars [one and one quarter cents per pound], *and* railway-bars made in part of steel [one cent per pound.], *weighing more than twenty-five pounds to the yard, seventeen dollars per ton.*[1]

147. *Bar-iron, rolled or hammered, comprising flats not less than one inch wide, nor less than three-eighths of one inch thick, eight-tenths of one cent per pound; comprising round iron not less than three-fourths of one inch in diameter, and square iron not less than three-fourths of one inch square, one cent per pound; comprising flats less than one inch wide, or less than three-eighths of one inch thick; round iron less than three-fourths of one inch and not less than seven-sixteenths of one inch in diameter, and square iron less than three-fourths of one inch square, one and one-tenth of one cent per pound:*[2]

---

not otherwise provided for (*S.* 716, 3914); and congress having rejected the definition of the Commission, new scrap-steel would seem to be dutiable by the new law, under the same provision, at forty-five per cent., and not under the above clause as scrap-steel. New scrap-steel being an article known to commerce, it is to be regretted that it was not specifically provided for.

Steel rail-ends have occupied the attention of the department. At one time (*S.* 3914) it was held that the imperfect ends of the bars, cut off in the process of manufacture, were dutiable at thirty per cent., and again it was declared (*S.* 4273) that, where the ends had been re-sawn, so as to make them practically steel in bars, or where the best of the crop ends were selected, the importation should be charged the duty upon steel in bars. In 1881 (*S.* 4896) the department, in reviewing the subject, stated that the general character of the importation must control the classification; that the fact that some pieces properly bars were included therein, should not subject the whole to the higher rate of duty; and that the general fitness of the whole for the purposes to which steel in bars is ordinarily applied should be considered, and that there was no warrant of law for making an arbitrary standard of length; that neither the character of the importer, nor the question of good faith, should affect the classification; that the question of the uses to which, under ordinary conditions, the merchandise is adapted, was the decisive one.

No reduction in weight will be allowed for the oxidized iron or "dirt," resulting from rust and scaling of scrap-iron. (*S.* 4881.)

[1] That rails are old has been held to make them none the less liable to assessment as railway-bars, if they are fit for use, not on main tracks, but on sidings. (*S.* 4129.) But see, supra, note 3, *S.* 144.

[2] For distinctions taken between iron dutiable as bar-iron, rolled or hammered, and iron dutiable as scrap, see *supra*.

It has always been held by the department that where a considerable or material portion of an importation composed of articles so mixed together as to be difficult of separation, consisted of merchandise dutiable at a higher rate than that claimed by the importer to be due for the whole, the duty on the whole should be assessed at the higher, and not at the lower, rate. The questions arising in applying this rule have been mainly questions of fact. In the late case of *Potts* v. *Hartranft*, U.S. Circuit

[Bar-iron, rolled or hammered, comprising flats not less than one inch or more than six inches wide, nor less than three-eighths of an inch or more than two inches thick; rounds not less than three-fourths of an inch or more than two inches in diameter; and squares not less than three-fourths of an inch or more than two inches square, one cent per pound. Bar-iron, rolled or hammered, comprising flats less than three-eighths of an inch or more than two inches thick, or less than one inch or more than six inches wide; rounds less than three-fourths of an inch or more than two inches in diameter; and squares less than three-fourths of an inch or more than two inches square, one cent and one-half per pound.]

Provided, That [But] all iron in slabs, blooms, loops, or other forms less finished than iron in bars, and more advanced than pig-iron, except castings, shall be rated as iron in bars, and pay a duty accordingly,[1] and none of the above iron shall pay a less rate of duty than thirty-five per centum ad valorem: *Provided further, That all iron bars, blooms, billets, or sizes or shapes of any kind, in the manufacture of which charcoal is used as fuel, shall be subject to a duty of twenty-two dollars per ton.*

148.[2] *Iron or steel tee rails, weighing not over twenty-five pounds to the yard, nine-tenths of one cent per pound; iron or steel flat rails, punched, eight-tenths of one cent per pound.*

149. *Round iron, in coils or rods, less than seven-sixteenths of one inch in diameter, and bars or shapes of rolled iron not specially enumerated or provided for in this act, one and two-tenths of one cent per pound.*

[Round iron in coils, three-sixteenths of an inch or less in

Ct., Phila., the court ruled the law substantially as above, and the jury found for the plaintiff, who claimed the right to bring in 207,500 pounds of bar-iron at one cent per pound, although 2,500 pounds thereof, would, if imported alone, have been chargeable with one and one-half cents. The department declined to proceed further with the case. (*S.* 5436.)

The department ruled that horseshoe iron and all similar iron should be classed under this paragraph "without regard to length of bars, designation or quality." (*S.* 1587.)

[1] Moisic iron in blooms was rated as iron in bars, under this proviso. (*S.* 2152.)

[2] The new act makes no mention of Moisic iron, dutiable under Revised Statutes at fifteen dollars per ton, and by act of February 8, 1875, made dutiable at the same rate as "all other species of iron of like condition, grade, or stage of manufacture."

diameter, whether coated with metal or not so coated,[1] and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specially enumerated and provided for, shall pay the same duty as iron-wire, bright, coppered, or tinned.]

[All other descriptions of rolled or hammered iron not otherwise provided for, one cent and one-fourth per pound.][2]

150. *Boiler or other plate-iron, sheared or unsheared, skelp-iron, sheared or rolled in grooves, one and one-fourth cents per pound; sheet iron, common or black, thinner than one inch and one-half, and not thinner than number twenty wire gauge, one and one-tenth of one cent per pound; thinner than number twenty wire gauge, and not thinner than number twenty-five wire gauge, one and two-tenths of one cent per pound; thinner than number twenty-five wire gauge, and not thinner than number twenty-nine wire gauge, one and five-tenths of one cent per pound; thinner than number twenty-nine wire gauge, and all iron commercially known as common or black tagger's iron, whether put up in boxes or bundles or not, thirty per centum ad valorem: And provided, That on all such iron and steel sheets or plates aforesaid, excepting on what are known commercially as tin-plates, terne-plates, and tagger's tin, and hereafter provided for, when galvanized or coated with zinc or spelter, or other metals, or any alloy of those metals, three-fourths of one cent per pound additional.*

[Boiler or other plate-iron not less than three-sixteenths of an inch in thickness; one cent and a-half per pound.]

[Boiler and other plate-iron, not otherwise provided for, twenty-five dollars per ton.][3]

[Sheet-iron, common or black, not thinner than number twenty wire gauge, one cent and one-fourth of one cent per

---

[1] That iron-wire rods, otherwise properly classed under this provision, were not quite cylindrical in form, was held to be immaterial [*S.* 3887]; it was also held immaterial whether they were galvanized or not. [*S.* 2759, 3887.]

[2] Car-truck channels, rolled into the shape designed for use, cut to special lengths and punched, were held dutiable under this provision, and not as manufactures of iron (*S.* 4873, overruling *S.* 4677); also gas strips of rolled iron (*S.* 1437); also rolled bar-iron, with the edges hammered or bevelled, to prevent waste, so that the shape was octagonal and not square (*S.* 1790); so toe-calks for horse-shoes. (*S.* 1038.)

[3] Iron tank-plates were classed as boiler or other plate-iron, according to thickness. Although cut to unequal sizes, and punched for rivets, the department held that this did not remove them into the category of manufactures of iron. [*S.* 4783.]

pound; thinner than number twenty, and not thinner than number twenty-five wire-gauge, one cent and a half per pound; thinner than number twenty-five wire gauge, one cent and three-fourths of one cent per pound.][1]

[Tagger's iron, thirty per centum ad valorem.]

[Iron and tin plates, galvanized, or coated with any metal by electric batteries, two cents per pound. Iron and tin plates galvanized or coated with any metal otherwise than by electric batteries, two and one-half cents per pound.][2]

151. [Smooth or] Polished, *planished or glanced* sheet-iron, *or sheet-steel*, by whatever name designated [three] *two and one-half* cents per pound: *Provided, That plate or sheet or tagger's iron, by whatever name designated, other than the polished, planished or glanced herein provided for which has been pickled or cleaned by acid or by any other material or process, and which is cold-rolled,*[3] *shall pay one-quarter cent per pound more duty than the corresponding gauges of common or black sheet or tagger's iron.*

152. *Iron or steel sheets, or plates, or tagger's iron, coated with tin or lead or with a mixture of which these metals is a component part, by the dipping or any other process, and commercially known as tin-plates, terne-plates, and tagger's tin, one cent per pound;*[4] *corrugated or*

[1] Tagger's iron, commercially known, is of a gauge thinner than No. 30. Black sheet-iron, in gauge from 23 to 29, and in smaller boxes and smaller sheets than those of tagger's iron, held dutiable according to gauge (*S.* 5500); but such merchandise, under the above paragraph of the new law, is specifically provided for.

Sheet-iron presenting a slightly polished appearance, because rolled in single sheets, and intended, after being coated with tin, for the manufacture of spoons, etc., held dutiable as "sheet-iron, common or black," and not as "smooth and polished sheet-iron." (*S.* 1072.)

[2] Ordinary tin-plates so prepared as to be adapted to the uses of japanned ware, held dutiable under this paragraph, and not under the provision for japanned ware. (*S.* 2272). Strips of iron, coated with tin, to be manufactured into bucket-hoops, held dutiable under this provision. (*S.* 2591.)

Sheet-iron, coated with tin by immersion in a chemical bath, and bought and sold by weight and size, *held* properly classed under this provision, and not as tin-plate, it being quite another article. (*S.* 1687.)

It was held in 1870, (*S.* 772) that galvanized iron was not removed from this category, because corrugated and punched for roofing.

[3] In the schedule reported by the Tariff Commission, the words "or single rolled or smoothed by rolling," were here inserted.

[4] The Tariff Commission proposed a duty of two and one-tenths cents per pound on tin-plates, giving as their reasons, that "the present duty upon tin-plates is an anomaly; the sheet-iron out of which tin-plates are made being dutiable under the present law at one and three-quarters cents per pound, and then finished tin-plate, after being sheared, coated with metal, and boxed, being dutiable at one and one-tenth cents per pound. On account of the difference between the cost of labor in England and the

crimped sheet-iron or steel, one and four-tenths of one cent per pound.[1]

[Tin in plates or sheets, terne and tagger's tin; fifteen per centum ad valorem.]

[On tin in plates or sheets and on terne and tagger's tin, one and one-tenth cents per pound.] Act of February 8, 1875.

153. *Hoop, or band, or scroll, or other iron, eight inches or less in width, and not thinner than number ten wire gauge, one cent per pound; thinner than number ten wire gauge, and not thinner than number twenty wire gauge, one and two-tenths of one per cent per pound; thinner than number twenty wire gauge, one and four-tenths of one cent. per pound; Provided, That all articles not specially enumerated or provided for in this act, whether wholly or partly manufactured, made from sheet, plate, hoop, band, or scroll iron herein provided for, or of which such sheet, plate, hoop, band, or scroll iron shall be the material of chief value, shall pay one-fourth of one cent per pound more duty than that imposed on the iron from which they are made, or which shall be such material of chief value.*

154. *Iron and steel cotton-ties, or hoops for baling purposes, not thinner than number twenty wire gauge, thirty-five per centum ad valorem.*[2]

United States, it is now impossible to manufacture tin-plates in this country, and the few tin-plate establishments have been struggling for an existence.

"The Commission is of the opinion that a moderate rate of duty will develope this important industry, and that wise public policy dictates that at least a part of the amount consumed in this country of so essential an article as tin-plate should be produced here. The testimony shows that the intention of the framers of the act of 1864 was to place a duty upon what is commercially known as tin-plates, of two and one-half cents per pound; but, by an error of punctuation, and the transposition of a comma, they were, by Treasury decision, placed at a much lower rate." It has been generally agreed that tin-plates were not aptly described by the provisions of the acts under which the Department held such plates dutiable at fifteen per cent. and after 1875, at one and one-tenth cents per pound. In 1878 an application made to Secretary Sherman to change the rule, was refused, on the ground that it had been in force for so many years that Congress should supply the remedy. Congress having seen fit to reduce the duty to one cent, instead of increasing it, it is clear that tin-plates are struck from the list of articles that can be manufactured in this country.

The Supreme Court, in *Arthur* v. *Dodge*, 101 U.S. 34, declared "tin in plates," "terneplates," and "tagger's tin," to be manufactures of metals within the discriminating clause (now repealed), and dutiable at ninety per cent. of fifteen per cent., the department having ruled otherwise. The U.S. Circuit Court for the Southern District of New York, in *Bruce* v. *Murphy*, 10 Blatchf., 229, held that the fact that terne tin sheets were mechanically joined, thus making long sheets, did not remove them from the category of terne tin to that of manufactures of tin not otherwise provided for.

[1] Corrugated iron roofing was held dutiable under the former law, according to gauge, under the provision for "sheet-iron, common or black," etc. (*S.* 5489.)

[2] The classification as to gauge recommended by the Commission varied from that

[All band, hoop and scroll iron from one-half to six inches in width, not thinner than one-eighth of an inch, one and one-fourth cents per pound.]

[All band, hoop and scroll iron from one-half to six inches wide, under one-eighth of an inch in thickness, and not thinner than number twenty wire gauge; one and one-half cents per pound.]

[All band, hoop, and scroll iron thinner than number twenty wire gauge, one and three-fourths cents per pound.]

155. Cast-iron [steam, gas, and water] pipe *of every description*, one [and one-half] cent per pound.

156. *Cast-iron vessels, plates, stove-plates, andirons, sadirons, tailors' irons, hatters' irons, and castings of iron, not specially enumerated or provided for in this act, one and one-quarter of one cent per pound.* [Vessels of cast-iron, not otherwise provided for, and on andirons, sadirons, tailors' and hatters' irons, stoves, and stove-plates, of cast-iron, one and one-half cents per pound.][1]

157. Cut nails and spikes, *of iron or steel*, one and *one-quarter of one cent* [one-half cent per pound.]

158. Cut tacks, brads, or springs, not exceeding sixteen ounces to the thousand, two and one-half cents per thousand;

---

adopted, and the rates proposed were higher. On cotton-ties, the Commission recommended one and four-tenths cents per pound. The rate adopted will compel dependence upon importations from abroad.

The troublesome hoop-iron and cotton-tie controversy is probably closed by the above provisions, and is now of interest historically, rather than practically. By decisions of August 24, 1867, and *S.* 4, in 1868, the department ruled that cotton-ties were subject to the specific duty fixed for hoop-iron, excepting only "Beard's patent lock-tie." Afterwards, acquiescing in a decision of the Circuit Court, which decision classed cotton-ties as manufactures of iron not otherwise provided for, and dutiable at thirty-five per cent., the Treasury again changed its ruling. This was in 1878. (*S.* 3824.) In 1880 it was again changed, and specific duties were ordered assessed upon hoop-iron merely cut to lengths and punched with holes. (*S.* 4496, 4550.) In the meantime large importations had been made and ordered, on the strength of the ruling of 1878; and, for the relief of those so importing, a joint resolution of Congress directed that the new rule should not be held to apply to such, nor to importations to be made under contracts already entered into. In January, 1881, the case of *Ranlett* v. *Badger* was decided by the U. S. Circuit Court at New Orleans in opposition to the latest ruling of the department, and in December, 1882, the judgment of the Circuit Court was affirmed by the Supreme Court, which held that cotton-ties, each tie consisting of an iron strip and an iron buckle, imported in bundles, each bundle consisting of thirty strips and thirty buckles, each strip eleven feet long, the whole blackened, were dutiable as "manufactures of iron not otherwise provided for," and not at one and one-half cents per pound, as "band, hoop, and scroll iron." Hoops, however, cut to specific lengths for barrel hoops, punched at one end and splayed to fit the parts of the barrel, *held* to be, not complete hoops, but dutiable as hoop-iron. (*S.* 4496, 5089, 5194.) The hoops which were the subject of *S.* 5089 were intended for barrels. Before this decision, the right of entry at the ad valorem rate had been claimed only for cotton-ties.

[1] Under this paragraph were classed cast-iron frying-pans. (*S.* 3669.)

exceeding sixteen ounces to the thousand, three cents per pound.

159. *Iron or steel railway fish-plates, or splice-bars, one and one-fourth of one cent per pound.*[1]

160. *Malleable iron castings, not specially enumerated or provided for in this act, two cents per pound.*

[Blacksmiths' hammers and sledges, axles, or parts thereof, and malleable iron in castings, not otherwise provided for, two cents and a half per pound.]

161. *Wrought-iron or steel spikes, nuts, and washers, and horse, mule, or ox shoes, two cents per pound.*

[Wrought-iron railroad chairs, and wrought-iron nuts and washers, ready punched, two cents per pound.]

162. Anvils [two cents and one half per pound.], anchors, or parts thereof [two cents and one-fourth per pound.], mill-irons and mill-cranks, of wrought iron, and wrought-iron for ships, *and forgings of iron and steel for vessels*, steam-engines, and locomotives or parts thereof, weighing each twenty-five pounds or more, two cents per pound.

163. *Iron or steel rivets, bolts, with or without threads or nuts, or bolt-blanks, and finished hinges or hinge-blanks, two and one half of one cent per pound.*

[Wrought board-nails, spikes, rivets, and bolts, two and a half cents per pound.]

[Cast-iron bolts and hinges, two and a half cents per pound.]

164. *Iron or steel blacksmiths' hammers and sledges, track-tools, wedges, and crowbars, two and one-half of one cent per pound.*

165. *Iron or steel axles, parts thereof, axle-bars, axle-blanks, or forgings for axles, without reference to the stage or state of manufacture, two and one-half of one cent per pound.*

[Blacksmiths' hammers and sledges, axles, or parts thereof,[2] and malleable iron in castings not otherwise provided for; two cents and a half per pound.]

[1] Wrought-iron fish-plates, fish-joints, or splice-bars, were classed, by assimilation, with wrought-iron railroad chairs, at two cents per pound (*S.* 276); steel fish-plates as manufactures of steel not otherwise provided for, at forty-five per cent. (*S.* 1032.)

[2] Axles have been held not the less dutiable under this provision, because accompanied by iron wagon-boxes fitted and attached, and wrenches, nuts, and bolts also attached. (*S.* 3207.)

166. *Forgings of iron and steel, or forged iron, of whatever shape, or in whatever stage of manufacture, not specially enumerated or provided for in this act, two and one-half cents per pound.*[1]

167. Horseshoe-nails, *hob-nails, and wire-nails, and all other wrought-iron or steel nails, not specially enumerated or provided for in this act, four* [five] cents per pound.

168. *Boiler tubes, or flues, or stays, of wrought-iron or steel, three cents per pound.*

169. *Other wrought-iron or steel tubes or pipes, two and one quarter cents per pound.*

[Steam, gas, and water tubes and flues of wrought-iron, three and a half cents per pound.]

170. *Chain or chains of all kinds, made of iron or steel, not less than three-fourths of one inch in diameter, one and three-quarter cents per pound; less than three-fourths of one inch and not less than three-eighths of one inch in diameter, two cents per pound; less than three-eighths of one inch in diameter, two and one-half cents per pound.*

[Chains, trace-chains, halter-chains, and fence-chains, made of wire or rods, not less than one-fourth of one inch in diameter, two cents and a half per pound; less than one-fourth of one inch in diameter, and not under number nine, wire gauge, three cents per pound; under number nine, wire gauge, thirty-five per centum ad valorem.]

171. Cross-cut saws, *eight* [ten] cents per linear foot.

172. [On] Mill, pit, and drag saws, not over nine inches wide, *ten* [twelve and one-half] cents per linear foot; over nine inches wide, *fifteen* [twenty] cents per linear foot.

173. *Circular saws, thirty per centum ad valorem.*

174. *Hand, back, and all other saws, not specially enumerated or provided for in this act, forty per centum ad valorem.*

[All hand-saws not over twenty-four inches in length, seventy-five cents per dozen, and in addition thereto, thirty per centum ad valorem; over twenty-four inches in length,

[1] The department held hammered forgings of scrap-iron for axles dutiable at one and one-fourth cents, as iron not otherwise provided for (*S.* 4898), and again (*S.* 5310), at two and one-half cents, as axles.

one dollar per dozen, and in addition thereto, thirty per centum ad valorem.]

[All back saws not over ten inches in length, seventy-five cents per dozen, and in addition thereto, thirty per centum ad valorem; over ten inches in length, one dollar per dozen, and in addition thereto thirty per centum ad valorem.]

175. *Files, file-blanks, rasps, and floats of all cuts and kinds, four inches in length and under, thirty-five cents per dozen; over four inches in length and under nine inches, seventy-five cents per dozen; nine inches in length and under fourteen inches, one dollar and fifty cents per dozen; fourteen inches in length and over, two dollars and fifty cents per dozen.*

[Files, file-blanks, rasps, and floats of all descriptions, not exceeding ten inches in length, ten cents per pound, and in addition thereto thirty per centum ad valorem; exceeding ten inches in length, six cents per pound, and in addition thereto, thirty per centum ad valorem.]

176. *Steel ingots, cogged ingots, blooms, and slabs, by whatever process made; die blocks or blanks; billets and bars, and tapered or beveled bars; bands, hoops, strips, and sheets of all gauges and widths; plates of all thicknesses and widths; steamer, crank, and other shafts; wrist or crank pins; connecting rods and piston rods; pressed, sheared, or stamped shapes, or blanks of sheet or plate steel, or combination of steel and iron, punched or not punched; hammer-moulds, or swaged steel; gun-moulds not in bars; alloys used as substitutes for steel tools; all descriptions and shapes of dry sand, loam or iron-molded steel castings, all of the above classes of steel not otherwise specially provided for in this act, valued at four cents a pound or less, forty-five per centum ad valorem; above four cents a pound and not above seven cents per pound, two cents per pound; valued above seven cents and not above ten cents per pound, two and three-fourths cents per pound; valued at above ten cents per pound, three and one-fourth cents per pound: Provided, That on all iron or steel bars, rods, strips, or steel sheets, of whatever shape, and on all iron or steel bars of irregular shape or section, cold-rolled, cold-hammered, or polished in any way in addition to the ordinary process of hot-rolling*

or hammering, there shall be paid one-fourth cent per pound, in addition to the rates provided in this act; and on steel circular saw-plates there shall be paid one cent per pound in addition to the rate provided in this act.[1]

[Steel in ingots, bars, coils, sheets, and steel wire, not less than one-fourth of one inch in diameter, valued at seven cents per pound or less, two cents and one-fourth per pound; valued at above seven cents, and not above eleven cents per pound, three cents per pound; valued at above eleven cents per pound, three cents and a half per pound, and ten per cent. ad valorem.]

177. *Iron or steel beams, girders, joists, angles, channels, car-truck channels,* TT, *columns and posts, or parts or sections of columns and posts, deck and bulb beams, and building forms, together with all other structural shapes of iron or steel, one and one fourth of one cent per pound.*

178. *Steel wheels and steel-tired wheels for railway purposes, whether wholly or partly finished, and iron or steel locomotive, car, and other railway tires, or parts thereof, wholly or partly manufactured, two and one-half of one cent per pound; iron or steel ingots, cogged ingots, blooms or blanks for the same, without regard to the degree of manufacture, two cents per pound.*[2]

---

[1] Much discussion has attended the classification of steel blooms. Steel blooms and billets were not recognized by the old law, and the imposition of a forty-five per cent. duty on railway blooms, and a specific duty of two and a quarter, three, or three and one-half cents, according to the value per pound, on smaller blooms or billets, has not only been unsatisfactory to the home manufacturers, but, for the last two or three years, to the department as well; and the rule of classification would have been changed but for the expectation of legislation at an early day. The effect of the discrimination between railway and other blooms held dutiable at the specific rate, has been, of course, that the Bessemer blooms imported have been mostly of large size, and many have been broken up here. The Tariff Commission proposed admitting blooms of not less than five hundred pounds' weight, made by any other than the crucible process, at six-tenths of a cent per pound, and the smaller ones at two cents and upwards, according to the value per pound, intending in this way to discriminate between rail blooms of Bessemer steel and the lower-carbon and finer grades of Siemens-Martin steel. This limitation as to size was rejected by Congress, and the forty-five per cent. duty retained, which duty applies also to billets, and to the smaller blooms, thus closing the controversy adverted to.

The classification of steel wire-rods, which would seem to have been properly dutiable as steel in coils at two and one-fourth cents per pound, as steel in any form, etc., at thirty per cent., has been a cause of similar dissatisfaction to the home manufacturers.

Steel angle-bars, classed as steel in bars notwithstanding the bending. (*S.* 5121.) So steel in bars, with raised borders. (*S.* 4906.) Hammer-moulds, cast in a swaged form, specified above in the new law, held not entitled, under the old, to classification as steel in bars. (*S.* 5047.) As steel in sheets has been classed shoe-shank steel (*S.* 4556); but not clock spring steel, which was held to be dutiable as a manufactured article at forty-five per cent. (*S.* 5253.)

[2] The department assessed steel locomotive tires at forty-five per cent, as manu-

[Locomotive tires, or parts thereof; three cents per pound.]

179. *Iron or steel rivet, screw, nail, and fence, wire rods, round, in coils and loops, not lighter than number five wire gauge, valued at three and one-half cents or less per pound, six-tenths of one cent per pound. Iron or steel, flat with longitudal ribs for the manufacture of fencing,*[1] *six-tenths of a cent per pound.*

180. Screws, commonly called wood-screws, two inches or over in length, [eight] *six* cents per pound; *one inch, and less than two inches in length, eight cents per pound; over one half inch, and less than one inch in length, ten cents per pound; one half inch, and* less [than two inches] in length, *twelve* [eleven] cents per pound.[2]

[Screws of any other metal than iron, and all other screws of iron, except wood-screws, thirty-five per centum ad valorem.]

[Bed-screws and wrought-iron hinges; two cents and a half per pound.]

181. *Iron or steel wire, smaller than number five, and not smaller than number ten wire gauge, one and one-half cents per pound; smaller than number ten, and not smaller than number sixteen wire gauge, two cents per pound; smaller than number sixteen and not smaller than number twenty-six wire gauge, two and one-half cents per pound; smaller than number twenty-six wire gauge, three cents per pound: Provided, That iron or steel wire covered with cotton, silk, or other material, and wire commonly known as crinoline, corset, and hat wire, shall pay four cents per pound in addition to the foregoing rates: And provided further, That no article made from iron or steel wire, or of which iron or steel wire is a component part of chief value, shall pay a less rate of duty than the iron or steel wire from*

---

factures of steel not otherwise provided for. The circuit court, and ultimately, the supreme court, revised the ruling, holding the proper rate to be three cents per pound. Steel tire blooms, circular in form, being in fact, partly manufactured tires or rims, have been similarly assessed at forty-five per cent. (*S.* 5378.)

[1] This definition of rods for use in making barbed-wire fences, was rendered necessary by the fact that the department assessed those rods at thirty per cent. (*S.* 4488.)

[2] Steel wood-screws, were classed as wood-screws, and charged as such. (*S.* 2465.) It is said that no bed-screws are now imported.

which it is made either wholly or in part: And provided further, That iron or steel wire-cloths, and iron or steel wire-nettings, made in meshes of any form, shall pay a duty equal in amount to that imposed on iron or steel wire of the same gauge, and two cents per pound in addition thereto. There shall be paid on galvanized iron or steel wire (except fence wire), one-half of one cent per pound in addition to the rate imposed on the wire of which it is made. On iron wire-rope and wire-strand, one cent per pound, in addition to the rates imposed on the wire of which it is made. On steel wire-rope and wire-strand, two cents per pound in addition to the rates imposed on the wire of which it is made.

[Iron wire, bright, coppered, or tinned, drawn and finished, not more than one-fourth of an inch in diameter, not less than number sixteen wire gauge, two dollars per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over number sixteen, and not over number twenty-five wire gauge, three dollars and fifty cents per one hundred pounds, and in addition thereto fifteen per centum ad valorem; over, or finer than number twenty-five, wire gauge, four dollars per one hundred pounds, and in addition thereto, fifteen per centum ad valorem. But wire covered with cotton, silk, or other material, shall pay five cents per pound in addition to the foregoing rates.]

[Round iron in coils, three-sixteenths of an inch or less in diameter, whether coated with metal or not so coated, and all descriptions of iron wire, and wire of which iron is a component part, not otherwise specifically enumerated and provided for, shall pay the same duty as iron wire, bright, coppered, or tinned.]

[Wire spiral furniture springs, manufactured of iron wire, two cents per pound, and fifteen per centum ad valorem.]

[Steel, commercially known as crinoline, corset, and hat steel wire, nine cents per pound, and ten per centum ad valorem.]

[Steel wire less than one-fourth of an inch in diameter, and not less than number sixteen, wire gauge, two and one-half cents per pound, and in addition thereto, twenty per centum

ad valorem; less or finer than number sixteen wire gauge, three cents per pound, and in addition thereto, twenty per centum ad valorem.]

182. Steel, [in any form, not otherwise] *not specially enumerated or* provided for *in this act, forty-five* [thirty] per centum ad valorem: *Provided, That all metal produced from iron or its ores, which is cast and malleable, of whatever description or form, without regard to the percentage of carbon contained therein, whether produced by cementation, or converted, cast, or made from iron or its ores, by the crucible, Bessemer, pneumatic, Thomas-Gilchrist, basic, Siemens-Martin, or open-hearth process, or by the equivalent of either, or by the combination of two or more of the processes, or their equivalents, or by any fusion or other process which produces from iron or its ores a metal either granular or fibrous in structure, which is cast and malleable, excepting what is known as malleable iron castings, shall be classed and denominated as steel.*

[Metal converted, cast, or made from iron by the Bessemer or pneumatic process, of whatever form or description, shall be classed as steel.]

183. No allowance or reduction of duties for partial loss or damage [shall be hereafter made] in consequence of rust *or of discoloration shall be made upon any description* of iron or steel, or upon *any partly manufactured article of iron or steel, or upon any manufacture* [the manufactures] of iron *and* [or] steel [except on polished Russia sheet iron.] [1]

[1] The supreme court, in *Arthur* v. *Dodge*, 101 U.S., 34, held that tin-plates were manufactures of metals. The department had previously maintained that they were not, and had, therefore, allowed for damage by rust upon them. (*S.* 3510.) Damage allowance from rust was refused in the case of galvanized iron wire. (*S.* 4652). This, after the decision of the supreme court above referred to. Damage, however, occurring by reason of extraordinary circumstances, as, for instance, to iron hardware on the voyage, by the breaking of casks of lemon-juice, held to be properly allowable under the general law. (*S.* 1138, 1565.)

The repeal of what has been called the Russia sheet-iron damage paragraph of the former law was recommended by the Tariff Commission, no reason appearing why this merchandise should be discriminated in favor of as against copper, German silver, sheet-steel, or other highly finished articles of like description. The Commission believed that Russia sheet-iron was, not infrequently, purposely discolored before shipment, sometimes upon the top sheets of the pack, damage being claimed for the lot, the rust removed, and a full price obtained. It appeared in evidence, moreover, that American manufacturers of a similar article, and of highly finished hoops, experienced no difficulty in shipping their merchandise round the world without damage from rust or discoloration.

184. Argentine, albata, or German silver, unmanufactured, [thirty-five] *twenty-five* per centum ad valorem.[1]

185. Copper imported in the form of ores, [three] *two and one-half* cents on each pound of fine copper contained therein; regulus of [copper] and [on all] black or coarse copper, *and copper cement*, [four] *three and one-half* cents on each pound of fine copper contained therein; old copper, fit only for manufacture, *clippings from new copper, and all composition metal of which copper is a component material of chief value, not specially enumerated or provided for in this act*, [four] *three* cents per pound,[2] copper in plates, bars, ingots, *Chili or other* pigs, and in other forms, not manufactured, or [here] enumerated *in this act*, [five] *four* cents per pound; [copper] in rolled plates, called brazier's copper, sheets, rods, pipes, and copper bottoms, and all manufactures of copper, or of which copper shall be a component of chief value, not [otherwise] *specially enumerated or* provided for *in this act*, [forty-five] *thirty-five* per centum ad valorem.[3]

186. Brass, in bars or [pigs and] *pig*, old brass, [fit only to be remanufactured;] *and clippings from brass or Dutch metal*,[4] *one and one-half cents per pound* [fifteen per centum ad valorem].

---

[1] German silver is an alloy of copper, nickel, and zinc. German silver scrap has been classed as German silver, unmanufactured. (*S.* 3156.)

[2] Composition metal leaf, an imitation of gold leaf, and much more expensive than Dutch metal leaf, has been held dutiable at thirty-five per cent. (*S.* 2113.)

[3] Copper spangles, coated with silver, and claimed to be of white metal, upon being ascertained to be, in fact, of copper, held dutiable at the ad valorem rate, as manufactures thereof not otherwise provided for (*S.* 2151); copper clippings cut from new copper plates, held dutiable under the provision for copper in plates, bars, ingots, etc. (*S.* 1580); old copper coins held dutiable as old copper, and not entitled to free entry as coins, in the absence of proof that they recently had been or were to be used as currency. (*Crocker* v. *Redfield*, 4 Blatchf., 378.) (*S.* 1760, 3248.) Coarse or impure copper in pigs, containing ninety-six per cent. of pure copper, and requiring resmelting and refining before being fit for the ordinary uses of copper in the form of ingots or pigs, held dutiable, not as such, but at the rate provided for each pound of fine copper contained therein. (*S.* 4529.) When copper ore was sent to Canada for treatment in stamp mills, and returned in the form of mineral copper containing about eighty per cent. of mineral, held, that it was chargeable, by assmilation, as regulus. (*S.* 2913.)

Telegraph cable core made of copper and gutta-percha, held dutiable as a manufacture of copper, that being the component of chief value. (*S.* 3008.) The U. S. Circuit Court, in *U.S.* v. *Telegraph Co.*, 2 Benedict, 364, ruled similarly as to telegraph cable of iron wire and gutta-percha. Old telegraph cable, packed in barrels, similarly classed. (*S.* 3573.)

[4] Under the old law, Dutch metal scraps and clippings, were held dutiable as brass (*S.* 1630), until the U. S. Circuit Court, N. Y. Dist., in *Ansbacher* v. *Arthur*, ruled that

187. Lead ore, *and lead dross*,[1] one and one-half cents per pound.

188. Lead, in pigs and bars, [two cents per pound] *molten and old refuse lead run into blocks and bars, and* old scrap lead, fit only to be remanufactured,[2] *two* [one and one-half] cents per pound.

189. Lead, in sheets, pipes, or shot, *three* [two and three-quarters cents] cents per pound.

190. Nickel, *in ore, matte, or other crude form not ready for consumption in the arts, fifteen* [thirty] cents per pound *on the nickel contained therein.*

191. *Nickel*, nickel oxide, [and] alloy of [nickel with copper] *any kind in which nickel is the element of chief value, fifteen* [twenty] cents per pound.[3]

192. Zinc, spelter, or tutenegue, [manufactured] in blocks or pigs, *and old worn-out zinc, fit only to be remanufactured*, one and one-half cent per pound; zinc, spelter, *or* tutenegue in sheets, two and *one-half* [one-quarter] cents per pound.[4]

193. Sheathing, or yellow metal, not wholly of copper, nor wholly nor in part of iron, ungalvanized, in sheets, forty-eight inches long and fourteen inches wide, and weighing from fourteen to thirty-four ounces per square foot, *thirty-five per centum ad valorem* [three cents per pound.][5]

---

they were liable only to the duty imposed on Dutch metal, when the department reversed its rule. (*S.* 4340.) The new law, as will be observed, imposes one rate of duty on brass and Dutch metal clippings, and another on Dutch or bronze metal in leaf.

[1] Lead "ashes," containing a large amount of lead, were held by the department dutiable, by assimilation, as lead ore. (*S.* 3649.)

[2] Certain old tea-lead was classed as old scrap-lead (*S.* 1435); but, in 1870 (*S.* 532), the department held that refuse lead, run into bars for convenience of handling, should be charged the rate of duty due on pigs and bars; hence the change in the phraseology of the law. An alloy, hard metal, so called, composed in greater part of lead, classed, by assimilation, as lead in pigs. (*S.* 3407, 3591.)

[3] With nickel at thirty cents, and nickel alloy at twenty, a composition consisting of ninety-five per cent. of nickel and five of copper was held dutiable at twenty cents. (*S.* 4364.) This decision was made with knowledge of the fact that the alloy was made for the purpose of evading the duty.

[4] So-called zinc ashes, the result of a manufacturing process, and composed mostly of zinc, fit only for remanufacture, was classed by the department, under the law as it stood, as an unmanufactured unenumerated metal. (*S.* 4990.) The same article, under the new law, would be charged one and one-half cents per pound, as old, worn-out zinc, fit only for remanufacture. The department holds that grained and polished zinc plates, prepared for engraving by casting, bevelling, and polishing, are not entitled to entry as zinc in sheets, but are a manufacture of zinc. (*S.* 4726.) Held, that, in assessing the duty on sheet-zinc, the weight of the silos, also of sheet-zinc, is allowable as tare. (*S.* 4112.)

[5] Yellow metal is the product of six parts of copper and four parts of spelter. Act of February 8, 1875, § 5, provided "that yellow sheathing-metal and yellow metal bolts,

194. Antimony, [crude, and] *as* regulus *or* [of] metal, ten per centum ad valorem.

195. Bronze powder, *fifteen* [twenty] per centum ad valorem.

196. Cutlery [of all kinds] *not specially enumerated or provided for in this act*, thirty-five per centum ad valorem.[1]

197. Dutch or bronze metal, in leaf, ten per centum ad valorem.[2]

198. *Steel plates, engraved, stereotype plates, and new types*,[3] *twenty-five per centum ad valorem.*

[Plates, engraved, of steel,[4] twenty-five per centum ad valorem; of wood or other material,[5] twenty-five per centum ad valorem.]

[Stereotype plates, twenty-five per centum ad valorem.]

[Types, new, twenty-five per centum ad valorem.]

199. Gold-leaf, one dollar and fifty cents per package of five hundred leaves.[6]

200. Hollow-ware, *coated*, glazed, or tinned, three [and one-half] cents per pound.

201. Muskets, rifles, and other fire-arms, *not specially*

---

of which the component part of chief value is copper, shall be deemed manufactures of copper, and shall pay the duty now prescribed by law for manufactures of copper, and shall be entitled to the drawback allowed by law to copper and composition metal whenever the same shall be used in the construction or equipment or repair of vessels built in the United States for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States."

Old sheathing-metal, fit only for remanufacture, not brass, but a composition metal not named in the tariff, held dutiable under the provision for metals, unmanufactured, not otherwise provided for. (*S.* 4144.)

[1] Steels for sharpening knives, classified as cutlery (*S.* 5413), as well as butchers' steels (*S.* 1626), and horse-shears (*S.* 3195); also farriers' knives (*S.* 5011; *reversing S.* 4870); also knives and forks, complete except the handles. (*S.* 1795.)

On the other hand, as manufactures of steel, and not as cutlery, have been classed sheep-shears (*Tr. Dec., March* 30, 1865); putty-knives (*S.* 41), horse-clippers (*S.* 5327), surgical scissors (*S.* 4758), hedge or garden shears (*S.* 368); a jack-knife with a fork attached, held dutiable, not as cutlery, but as a knife. (*S.* 5499.)

[2] It is held that Dutch metal, put up in bulk instead of in books, is none the less dutiable as Dutch metal in leaf. (*S.* 4508.) Held, also, that so-called "white-metal" in leaf, composed wholly or partly of lead and zinc, should be classed, not as Dutch metal, but as a manufacture, etc, not otherwise provided for. (*S.* 2906.)

[3] That new types are of brass, does not exclude them from this provision. (*S.* 1911.)

[4] Steel embossing-blocks or dies, the department held not dutiable under this provision, but as manufactures of steel not otherwise provided for. (*S.* 3254.) They are specified, however, in the new law. § 176.

[5] The department refused to class engraved cylinders of iron or steel for printing cotton goods under either of these provisions for engraved plates, but held them dutiable as manufactures not otherwise provided for. (*S.* 2092.)

[6] Gold-foil is chargeable, not as gold-leaf, but as a manufactured article of gold. (*S.* 2674.)

enumerated or provided for in this act, twenty-five [thirty-five] per centum ad valorem.

202. *All sporting breech-loading shot-guns, and pistols of all kinds, thirty-five per centum ad valorem.*

203. *Forged shot-gun barrels, rough-bored, ten per centum ad valorem.*[1]

204. Needles for knitting or sewing machines, [one dollar per thousand, and in addition thereto,] thirty-five per centum ad valorem.

205. Needles, sewing, darning, knitting, and all [other descriptions not otherwise] *others not specially enumerated or* provided for *in this act*, twenty-five per centum ad valorem.[2]

206. *Pen-knives,*[3] *pocket-knives, of all kinds, and razors, fifty per centum ad valorem; swords, sword-blades, and side-arms, thirty-five per centum ad valorem.*[4]

[Pen-knives, jack-knives, and pocket-knives of all kinds, fifty per centum ad valorem.]

[Swords, forty-five per centum ad valorem.]

[Sword-blades, thirty-five per centum ad valorem.]

[Side-arms of every description, not otherwise provided for; thirty-five per centum ad valorem.]

207. Pens, metallic, [ten] *twelve* cents per gross [and in addition thereto twenty-five per centum ad valorem]; pen-holder-tips and pen-holders, or parts thereof, thirty[-five] per centum ad valorem.

208. Pins, solid-head or other, thirty[-five] per centum ad valorem.

209. Britannia ware [thirty-five per centum ad valorem.], *and* plated and gilt *articles and wares* [ware] of all kinds, thirty-five per centum ad valorem.

---

[1] Gun-locks have been classed as manufactures composed in part of steel. (*S.* 4969.)

[2] As needles not otherwise provided for have been classed crochet-needles (*S.* 2693, 3434); and unfinished glovers' needles (*S.* 3421). The department holds that bodkins are not needles, but manufactures of iron not otherwise provided for. (*S.* 4703.)

[3] Small pen-knives, intended not for use as such, but to be attached as ornaments to other articles, held dutiable, nevertheless, as pen-knives. (*S.* 4236.) Pocket-knife blades, classed as manufactures of steel, and not as pocket-knives. (*S.* 1363.)

[4] An importation consisting of blades, grips, and scabbards, complete, except the joining together, held dutiable as swords. (*S.* 2047, 2881.) An attempt was made to have the grips and scabbards classed as manufactures of iron.

210. *Quicksilver, ten per centum ad valorem.*[1]

211. Silver-leaf, seventy-five cents per package of five hundred leaves.

212. Type-metal, twenty per centum ad valorem.[2]

213. *Chromate of iron, or chromic ore, fifteen per centum ad valorem.*

214. *Mineral*[3] *substances in a crude state, and* metals [unmanufactured] *unwrought,* not [otherwise] *specially enumerated or* provided for *in this act,* twenty per centum ad valorem.

215. *Manufactures, articles, or wares, not specially enumerated or provided for in this act, composed wholly or in part of iron, steel, copper, lead, nickel, pewter, tin, zinc, gold, silver, platinum, or any other metal, and whether partly or wholly manufactured, forty-five per centum ad valorem.*

[Articles not otherwise provided for, made of gold, silver, German silver, or platina, or of which either of these metals shall be a component part, forty per centum ad valorem.]

[Silver-plated metal, in sheets or in other form, thirty-five per centum ad valorem.]

[Manufactures, articles, vessels, and wares, not otherwise provided for, of brass, iron, lead, pewter, and tin, or other metal (except gold, silver, platina, copper and steel), or of which either of these metals shall be the component material of chief value, thirty-five per centum ad valorem.][4]

---

[1] Quicksilver, dutiable at fifteen per cent. under Rev. St., was made free by act of February 8, 1875.

[2] Old broken stereotype plates held dutiable under this paragraph, and not entitled to free entry as "types, old, and fit only to be remanufactured." (*S.* 1559.)

[3] This word "mineral" is clearly a misprint for "metallic." It was metallic in the schedule of the Tariff Commission; of the bill as agreed to with amendments by the Senate, ordered printed January 29, 1883 (*H.R.* 5538); and of the bill ordered printed by the House, February 26, 1883 (*H.R.* 5538). If read "mineral" it would hopelessly conflict with the clause for "crude minerals," etc., in the free list.

[4] Boiler-bottoms of composition similar to terne-plate, held, by reason of having been moulded into shapes for use as boiler-bottoms, to be dutiable under this paragraph, and not as terne-plate. (*S.* 2329.) The U.S. Circuit Court, N.Y. District, in *U. S.* v. *Telegraph Co.*, 2 Benedict, 362, decided that telegraph-cable, composed of iron-wire and gutta-percha, was dutiable at thirty-five per cent. under this provision, and not at forty per cent., the rate then assessed on manufactures of gutta-percha. Armor of modern manufacture, an imitation of ancient armor, was assessed under this paragraph. (*S.* 1700.) Iron-wire nails were held dutiable under this provision (*S.* 3922); also iron-filings (*Tr. Dec., June* 25, 1867), and iron-turnings (*S.* 5088); also stoves of cast-iron and sheet-iron, the latter being the component material of chief value. (*S.* 3587.)

The following articles, not elsewhere specified, have been held dutiable as manufactures of brass: brass cases, containing prayers, etc., in Hebrew, on parchment, the case intended to be affixed to the wall (*S.* 3497); brass locomotive tubes, fit for use,

[All manufactures of steel, or of which steel shall be a component part, not otherwise provided for, forty-five per centum ad valorem. But all articles of steel partially manufactured, or of which steel shall be a component part, not otherwise provided for, shall pay the same rate of duty as if wholly manufactured.][1]

SCHEDULE D.—WOOD[2] AND WOODEN WARES. [K. WOOD.]

216. Timber, hewn [or] *and* sawed, *and* timber used for spars and in building wharves [and spars], twenty per centum ad valorem.

217. Timber, squared or sided, not [otherwise] *specially enumerated or* provided for *in this act*, one cent per cubic foot.

218. Sawed boards, plank, deals, and other lumber of hemlock, white-wood, sycamore, and bass-wood, one dollar per *one* thousand feet, board measure;[3] all other [varieties] *articles* of sawed lumber, two dollars per *one* thousand feet, board measure.[4] But when lumber of any sort is planed or finished, in addition to the rates herein provided, there shall be levied and paid for each side so planed or finished, fifty cents per *one* thousand feet, *board measure*.

219. And if planed on one side, and tongued and grooved, one dollar per *one* thousand feet, *board measure*.

---

though old (*S.* 3748); fire-bricks with brass cocks (*S.* 5075); brass shoe-fasteners or hooks, claimed to be eyelets, but the hooks being the prime factors (*S.* 3667.)

In the case of machinery composed partly of steel and partly of iron, the different parts being separately packed, though in the same package, held, that the iron should be charged as such, and the steel as steel (*S.* 3319); and when the glass and brass portions of chandeliers, though made to be fitted to one another, were packed separately the same rule was applied. (*S.* 3347.) The Circuit Court, N.Y. District, in *Kitching* v. *Arthur*, recognized the same rule.

[1] Knitting-machines have been classed as manufactures of steel not otherwise provided for (*S.* 990); also iron locks, and brass locks, with steel springs (*S.* 3336); also steel propeller-shafts (*S.* 4683); and steel-topped thimbles (*S.* 3145.)

[2] The changes made in this schedule are unimportant, and involve no changes in rates of duty.

[3] Sawed lumber is reduced to inch measure for the purpose of assessment. (*S.* 1770.)

[4] The department holds that the terms "timber" and "lumber" are synonymous; and that all sawed timber, if of hemlock, white-wood, sycamore, or bass-wood, is dutiable at the rates specified for lumber, and if of any other varieties of wood, at the rate of one dollar per thousand feet (*S.* 2431, 5380); but admits an exception in the case of timber sawed for building wharves. (*S.* 5319, 5380.)

Timber squared or sided by hewing, not sawing, is held dutiable at one cent per cubic foot; if hewn, however, according to the natural taper of the tree, it will be classed as timber hewn, at twenty per cent. (*S.* 2406.)

220. And if planed on two sides, and tongued and grooved, one dollar and fifty cents per *one* thousand feet, *board measure*.[1]

221. Hubs for wheels, posts, last-blocks, wagon-blocks, [oar-] *ore*-blocks, gun-blocks, heading-blocks, and all like blocks or sticks, rough-hewn or sawed only, twenty per centum ad valorem.[2]

222. Staves [for pipes, hogsheads, and other casks], *of wood of all kinds*, ten per centum ad valorem. [Staves not otherwise provided for, twenty per centum ad valorem.][3]

223. Pickets and palings, twenty per centum ad valorem.[4]

224. Laths, fifteen cents per *one* thousand pieces.

225. Shingles, thirty-five cents per *one* thousand.[5]

226. Pine clapboards, two dollars per *one* thousand.

227. Spruce clapboards, one dollar and fifty cents per *one* thousand.[6]

228. House or cabinet furniture, in *piece* [pieces] or rough, and not finished, thirty per centum ad valorem.

229. Cabinet ware and house furniture, finished, thirty-five per centum ad valorem.

230. Casks and barrels, empty, sugar-box shooks, and packing-boxes, *and packing-box shooks*, of wood, not [otherwise] *specially enumerated or* provided for *in this act*, thirty per centum ad valorem.

231. Manufactures of cedar-wood, granadilla, ebony, mahogany, rose-wood, and satin-wood, thirty-five per centum ad valorem.

---

[1] This additional duty does not accrue from the planing or dressing of the edges, but only when the sides are planed. (*S.* 4709.)

[2] Timber sawed especially for wagon-tongues, held dutiable at twenty per cent. (*S.* 2570.) If, however, the timber is sawn into ordinary shapes, not showing fitness for any special purpose, although intended for manufacture into wagon-tires, it is chargeable at two dollars per M. (*S.* 4871.)

[3] This change of phraseology makes obsolete certain discussions arising from the former wording, as, that staves for firkins are not staves for other casks.

[4] Pine slaths were charged twenty per cent., as similar in material, character, etc., to pickets and palings. (*S.* 2045.)

[5] In assessing shingles, no allowance will be made because they are of less than ordinary size. (*S.* 3699.)

[6] The one thousand pieces are held to mean pieces four feet long, or four thousand lineal feet; the department holds, further, that clapboards planed and finished are chargeable with an additional duty of fifty cents per one thousand feet, board measure, for each side so planed and dressed. (*S.* 1265.)

232. Manufactures of wood, or of which wood is the chief component part, not [otherwise] *specially enumerated or* provided for *in this act*, thirty-five per centum ad valorem.[1]

233. Wood, unmanufactured, not [otherwise] *specially enumerated or* provided for *in this act*, twenty per centum ad valorem.[2]

SCHEDULE [G.] *E.* — SUGAR.[3]

234. *All sugars not above No. 13 Dutch standard in color shall pay duty on their polariscopic test as follows, viz.: —*

235. *All sugars not above No. 13 Dutch standard in color, all tank bottoms, sirups of cane juice or of beet juice, melada, concentrated melada, concrete and concentrated molasses, testing by the polariscope not above seventy-five degrees, shall pay a duty of one and forty-hundredths cents per pound, and for every additional degree or fraction of a degree shown by the polariscopic test, they shall pay four-hundredths of a cent per pound additional.*

236. *All sugars above No. 13 Dutch standard in color shall be classified by the Dutch standard of color, and pay duty as follows, namely: —*

237. *All sugar above No. 13, and not above No. 16 Dutch Standard, two and seventy-five hundredths cents per pound.*

238. *All sugar above No. 16, and not above No. 20 Dutch standard, three cents per pound.*

---

[1] Under this provision have been classed materials for cheese-boxes, including the hoops (*S.* 2307.); match-splints (*S.* 2708); a large wooden crib for ballasting for a pier. (*S.* 5242.)

Articles made of cedar and birch-bark held dutiable as unenumerated manufactured articles. (*S.* 5469.)

[2] Under this clause have been classed unmanufactured hoop-poles (*S.* 1582); and elm hoop-strips (*S.* 5655); pieces of wood intended for the manufacture of headings (*S.* 1633); and staves (*S.* 3863); also brier-wood blocks for tobacco-pipes (*S.* 3411); small deal blocks, and short pickets, to be used making match-boxes (*S.* 5307); short pieces of pine for making blinds. (*S.* 4741.) Short pieces of sawed pine, "sash stock," held, to be dutiable, not under this provision, but as unmanufactured wood not otherwise provided for. (*S.* 4741, 4958, 5599.)

Sawdust has been held dutiable at ten per cent. as an unmanufactured unenumerated article. (*S.* 4899.)

In measuring lumber the department accepts the rule of the trade in recognizing no intermediate thickness between 1¼ and 1½ inches, assessing that which is 1⅜ as though it were 1¼. (*S.* 5379.)

[3] The provisions of this schedule became operative June 1, 1883. See Section 11 of act, infra.

239. *All sugars above No. 20 Dutch standard, three and fifty-hundredths cents per pound.*

240. Molasses *testing not above fifty-six degrees by the polariscope, shall pay a duty of four* [five] cents per gallon; *molasses testing above fifty-six degrees, shall pay a duty of eight cents per gallon.*[1]

---

[1] The Tariff Commission, in explanation of its proposal to apply the polariscope in classifying sugars, uses the following language: —

"All the witnesses who appeared before the Commission, with singular unanimity testified to the fact that, in all wholesale commercial transactions (meaning the buying or selling of raw or low grade sugar), the polariscope is used by both buyer and seller to ascertain the saccharine richness and true value of the sugar; that the custom prevails among all the nations of Europe as well as in the United States; and, when asked if they knew of any reason why the use of the polariscope, so satisfactory in commercial transactions as to be uniformly relied on by both buyer and seller, could not also be equally relied on by the government to determine the saccharine richness and true value of sugar, with the view of affording a basis on which to assess customs duties in proportion to that value, without an exception, these witnesses — well versed in the methods of buying, selling, refining and producing sugars — testified unhesitatingly that they knew of no reason why the polariscope test should not be used by the government as a basis for applying customs duties.

"It was also proven by some of those witnesses, who had informed themselves on the subject, that in France the polariscope had superseded the use of the Dutch standard in determining the classification of sugars in order to determine the rates of duties, and that in Germany, and even in Holland, where the use of the Dutch standard originated, custom-house officers are instructed that when they have reason to believe sugars have been artificially colored, or their color degraded, to assess the duties according to their saccharine richness or true value, to be determined by the polariscopic test, regardless of their color.

"One of the witnesses testified that it was proven, beyond a doubt or cavil, that it is a common practice to degrade the natural color of German beet-root sugars by artificial means, when intended for the Dutch or American markets, the business of coloring sugar being regularly carried on as a distinct pursuit at a fixed price per one hundred pounds.

"It is an acknowledged fact that this degrading the color of cane sugars in the West India Islands is being constantly done to suit the American tariff laws, and the practice is justified on the ground that it is merely taking advantage of the language of the laws.

"Referring to the language of only two of the witnesses, one, the chemist in charge of the United States laboratory at New York City, and whose duties have been mostly the testing of sugars, says that 'The polariscope is one of the most exact instruments known to chemical science; the sugar fairly registers itself.'

"The other, a very large importer, also of New York City, says that 'The polariscope is the most perfect means of ascertaining the commercial value of sugars yet found. We cannot put any limit to invention, and something better may be found hereafter.'

"The polariscope test, in the first place, enables us to assess a specific duty. In the second place, it is ad valorem, because it is fixed upon the value of sugar by polariscopic strength, which is its value for sweetening, and that value is determined by the polariscope.

"The Commission, therefore, recommend to Congress the use of the polariscopic test as a basis for assessing customs duties on all sugars below No. 13 Dutch standard in color, and above No. 13 adhering to the present classification and the Dutch standard, as a measure of value." — *Rep. Tariff Commission, p.* 22.

The dividing line was placed at No. 13, for the reason that, practically, no sugars below that grade go into direct consumption, but are bought for refining, and consequently for their intrinsic value, which is determined almost exclusively, in commercial transactions, by the polariscope.

It became apparent, about 1878 or 1879, that the Dutch standard of color had become inadequate for disclosing the true value of sugar, the method of manufacture by the centrifugal process and vacuum-pan, enabling valuable sugar to be produced at a low color, by pumping molasses into the vacuum-pan during the boiling process. It had always been admitted on all hands that sugar artificially colored after manufacture was subject to forfeiture upon attempt to import it at a lower rate of duty than it was really assessable at by reason of its real color, and the department contended that

[Sugar not above No. 7 Dutch standard in color one and three-quarters cents per pound.]

there was, in reality, no appreciable difference between the case of sugar so colored and that colored by molasses while in the vacuum-pan, and that it was justified in determining the true color by means of the polariscope or otherwise; and, in 1879, orders to that effect were issued. (*S.* 4102, 4173.) Suits followed, and the Supreme Court, last year, in the case of *Merritt* v. *Welsh*, 104 U.S., 694, Justices Matthews and Harlan, however, dissenting, held, that these orders were not within the jurisdiction of the Secretary of the Treasury; that his attempt to enforce them was an usurpation of legislative authority, and that by the test of color alone could classifications be made, pending Congressional action.

Under the Hawaiian reciprocity treaty of 1875, among the articles entitled to free entry are "Muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands, and now known in the markets of San Francisco and Portland as Sandwich Island sugar; syrups of sugar-cane, melada and molasses." Upon an importation of sugar from Honolulu, in 1877, the question arose as to whether sugar manufactured by the centrifugal process, during which a jet of water was introduced, the more fully to clear the sugar of its impurities, could be regarded as "unrefined" sugar. The department held that it could not, within the rule of the supreme court in *Barlow* v. *United States*, 7 Peters, 404, which defined refined sugar to be that only which has assumed at some time the form of white refined loaf or lump sugar; and the department held, further, that the sugar in controversy was not entitled to free entry, because a higher grade of sugar than was commonly imported into the ports aforesaid before the treaty. (*S.* 3262.)

An assessment of five cents per gallon as molasses, upon a mixture of molasses, salt water, and other almost worthless substances taken from a vessel, yet possessing some commercial value, was set aside, and the mixture charged twenty per cent. as an unenumerated manufactured article. (*S.* 2804.)

Section 2882 Rev. Sts. prohibits the removal of sugars from wharf before inspection, upon penalty of forfeiture.

The following are from the Revised Statutes: —

SECT. 2914. The standard by which the color and grades of sugar are to be regulated shall be selected and furnished to the collectors of such ports of entry as may be necessary, by the Secretary of the Treasury, from time to time, and in such manner as he may deem expedient.

SECT. 2915. The Secretary of the Treasury shall, by regulation, prescribe and require that samples from packages of sugar shall be taken by the proper officers, in such manner as to ascertain the true quality of such sugar, and the weights of sugar imported in casks or boxes shall be marked distinctly by the custom-house weigher, by scoring the figures indelibly on each package.

The following paragraphs relating to classification of sugars and estimation of damage are reprinted from the Treasury circular of May 22, 1883.

CLASSIFICATION.

30. When the samples have reached the classification room in the appraiser's office, they shall be carefully compared with the Dutch standard, and if found to be not above No. 13 Dutch standard in color, they shall be subjected to a polariscopic test for duty, as hereinafter provided.

31. All sugars above No. 13 Dutch standard in color shall be examined and passed upon by two experts in the appraiser's office; and, in case of disagreement between them as to the degree of color of such sugar according to the Dutch standard, the appraiser, or some officer designated by him, shall decide between them. In case of a re-sample, the classification for duty shall be the average of the classification of the original, and the re-sample on the basis of the proportion of the mark represented by each sample.

32. The samples of sugar so classified shall be carefully preserved in glass bottles, labelled with the name of the importer, date of importation, whence imported, name of vessel, classification, the mark, number, and character of packages, and the names of the examiners. The bottles containing such samples shall be sent by the appraiser to the collector at the time the invoice is returned, and shall be publicly exhibited at the custom-house, for at least one week thereafter.

33. Sugars not above No. 13 Dutch standard in color shall be selected by the experts in the examining-room according to marks, and from a general sample of each mark, thoroughly mixed, a round tin sample-box full, properly numbered, shall, with as little delay as possible, be transmitted to the laboratory for polariscopic test. An additional sample, prepared in the same manner, shall be held in the examination-room until the final classification is determined.

34. In order to eliminate the possible error of observation, and to verify the

[Sugar above No. 7, and not above No. 10 Dutch standard in color, two cents per pound.]

results obtained, all such samples of sugar and its various products, as specified in the law, except molasses, shall be tested in duplicate. Should the results of the two separate tests of the sample agree within three-tenths (3–10) of one per cent., the lower of the two shall be accepted as the test for classification.

35. Should the results not agree within three-tenths (3–10) of one per cent., a third test of the sample shall be made, and of the three tests so made the lower of the two most closely agreeing shall be accepted as the test for classification, provided the said last mentioned tests agree within three-tenths (3–10) of one per cent.; and provided, further, that if one of the three tests so made be the average of the other two tests, and agree with the same within three-tenths (3–10) of one per cent., then such test shall be accepted as the test for classification.

36. When two of the three tests so made do not agree within three-tenths (3–10) of one per cent., a fourth test of the samples shall be made, which shall be subject to the same provisions as hereinbefore stated with reference to the preceding tests; but a divergence rendering such fourth test necessary should not occur.

37. When re-samples are submitted for test, they shall be labelled with the regular serial number, and treated in all respects in the same manner as original samples. In such cases the test accepted for classification shall be the average of the test of the original and the re-sample, on the basis of the proportion of the mark represented by each sample.

38. With a view to securing uniform results in the testing of sugars at the several ports, one or more samples of sugar, of which the test in the dry substance has been made, shall, with a statement of such test, be forwarded monthly from each of the sugar-importing ports to the United States Laboratory, at the port of New York, for a comparison of tests, the result of which shall be regularly reported by the appraiser at New York to the department.

39. In the classification of molasses, when the result of the first test is within one of fifty-six degrees, either above or below, the foregoing directions regarding the duplicate or triplicate tests of sugars shall be followed.

40. Importations invoiced and entered as molasses, possessing in any degree the taste or smell, or other characteristic of sirup of cane-juice, shall be subjected to chemical analysis, and determinations will be made of the percentage of water and the cane sugar in the dry substance.

41. In the event of the polarization of the dry substance being above seventy-five per cent., the sample shall be held to be sirup of cane-juice, within the meaning of the tariff; but should the polarization of the dry substance not exceed seventy-five per cent. the sample shall be designated as molasses, unless there be other evidence of a conclusive character to warrant its designation as sirup of cane-juice.

42. It may be here stated, as the view of the department, that molasses, within the meaning of the tariff, is the liquid residuum drained or purged from sugar, and hence is the result of a process of manufacture which has for its chief object the formation of sugar; while, on the other hand, sirup of cane-juice is the juice of the cane highly concentrated, but not to the point of crystallization, and hence is the result of a process of manufacture having for its chief object the concentration of the juice to the point of preservation, but short of crystallization.

ESTIMATION OF DAMAGE.

43. It is of the highest importance, in the estimation of damage to sugars, that the samples be properly drawn; and to this end the sampling shall, when practicable, include an examination of the vessel, and of the sugar during its discharge.

44. Both the sound and damaged portions of the cargo shall be carefully sampled, either by the damage examiner himself or under his personal supervision. In cases where the cargo consists of different varieties of sugars, such as centrifugals and muscovados, or of Manilla sugars, known as "superiors" and "extra superiors," samples shall be taken of each variety, care being exercised that the samples so taken fairly represent the proportion and degree of damage of each grade in the different classes.

45. The estimation of damage to sugar will be based chiefly upon the results of chemical analysis, determinations being made of the percentage of cane-sugar and water in the manner provided in the instructions hereto appended.

46. From these results the polarization of the dry substance is obtained in both the sound and damaged samples, the difference between them representing the percentage of grape-sugar produced by fermentation. This difference is multiplied by two (2), in accordance with the accepted principle that crystallization is retarded by grape-sugar to an extent equal to twice the amount present. To this product is added the excess of water found in the damaged sample over the sound. Where contact with sea-water is indisputable, there will be added to the above an amount not to exceed one

[Sugar above No. 10, and not above No. 13 Dutch standard in color, two and one-quarter cents per pound.]

[Sugar above No. 13, and not above No. 16 Dutch standard in color, two and three-quarters cents per pound.]

[Sugar above No. 16, and not above No. 20 Dutch standard in color, three and one-quarter cents per pound.]

[Sugar above No. 20 Dutch standard in color, and on all refined loaf, lump, crushed, powdered, and granulated sugar, four cents per pound. But sirup of sugar, sirup of sugar-cane juice, melado, concentrated melado, or concentrated molasses, entered under the name of molasses, shall be forfeited to the United States.]

[Tank-bottoms, sirup of sugar-cane juice, melado, concentrated melado, and concentrated molasses, one and one-half cents per pound.]—*Rev. Sts.*

[On all molasses, concentrated molasses, tank-bottoms, sirup of sugar-cane juice, melada, and on sugars according to the Dutch standard in color, imported from foreign countries, there shall be levied, collected and paid, in addition to the duties now imposed in Schedule G, section

---

and one-half (1½) per cent., varying in proportion to the amount of sea-water shown to be present, to compensate for the damage resulting from the deposit of sea-salts, the estimation being made on the basis of three parts salts in one hundred parts of sea-water. On the principle that salt prevents the crystallization of five times its weight of sugar, the amount thus found will be multiplied by five (5).

47. The following example will serve to illustrate the method of reckoning after the different determinations have been made:—

	Polarization.	Water.	Cane-Sugar in Dry Substance.
Sound sample . . .	95.10 per cent.	1.03 per cent.	96.08 per cent.
Damaged sample . .	91.50 per cent.	3.47 per cent.	94.78 per cent.

Difference in water, 2.44; difference in dry substance, 1.30.

Difference in water	2.44 per cent.
Difference in dry substance, 1.30 by 2	2.60 "
Amount of salts in 2.44 per cent. sea-water, .073 by 5 .	36 "
Total intrinsic damage	5.40 per cent.

48. Allowances for "commercial damage" as such, will not be made, but in the case of certain low-grade sugars, particularly of mat sugars from the East Indies, and of South American sugars in bags, which, by the action of sea-water, have been materially degraded in color, an allowance not to exceed five (5) per cent. may be made in addition to the allowance for intrinsic damage as ascertained by chemical analysis.

49. In the estimation of damage to molasses the same principles apply, and the same course will be pursued as prescribed in the case of damage to sugar.

two thousand five hundred and four of the Revised Statutes, an amount equal to twenty-five per centum of said duties as levied upon the several articles and grades therein designated: *Provided*, That concentrated melada, or concrete, shall hereafter be classed as sugar dutiable according to color by the Dutch standard; and melada shall be known and defined as an article made in the process of sugar-making, being the cane-juice boiled down to the sugar point, and containing all the sugar and molasses resulting from the boiling process and without any process of purging or clarification, and any and all products of the sugar-cane imported in bags, mats, baskets, or other than tight packages, shall be considered sugar and dutiable as such. *And provided further*, That of the drawback on refined sugars exported allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.] — *Act of March* 3, 1875, *sec.* 3.

241. Sugar candy, not colored, *five* [ten] cents per pound.[1]

242. All other confectionery, not *specially enumerated or* provided for *in this act*, made wholly or in part of sugar, and on sugars after being refined, when tinctured, colored, or in any way adulterated, valued at thirty cents per pound or less, *ten* [fifteen] cents per pound.

243. Confectionery valued above thirty cents per pound, or when sold by the box, package, or otherwise than by the pound, fifty per centum ad valorem.

Schedule F. — Tobacco.

244. Cigars,[3] cigarettes,[2] and cheroots of all kinds,

[1] Certain lime-fruit tablets, tinctured, but not colored, held dutiable under this paragraph. (*S.* 5420.)

[2] The paper tips or mouth-pieces of cigarettes are not allowable as tare. (*S.* 2607.) Act of March 1, 1879, § 16, provides "that every manufacturer of cigarettes shall put up all the cigarettes that he either manufactures or has made for him, and sells or removes for consumption or use, in packages or parcels containing ten, twenty, fifty,

[3] The following are provisions of the Revised Statutes relative to importations of cigars: —

Section. 3402. All cigars imported from foreign countries shall pay, in addition to the import duties imposed thereon, the tax prescribed by law for cigars manufactured in

two dollars and fifty cents per pound, and [in addition thereto] twenty-five per centum ad valorem;[1] but paper

or one hundred cigarettes each, and shall securely affix to each of said packages or parcels a suitable stamp denoting the tax thereon, and shall properly cancel the same prior to such sale or removal for consumption or use, under such regulations as the Commissioner of Internal Revenue shall prescribe; and all cigarettes imported from a foreign country shall be packed, stamped, and the stamps cancelled in like manner, in addition to the import stamp indicating inspection of the custom-house, before they are withdrawn therefrom."

the United States, and shall have the same stamps affixed. The stamps shall be affixed and cancelled by the owner or importer of the cigars while they are in the custody of the proper custom-house officers, and the cigars shall not pass out of the custody of such officers until the stamps have been so affixed and cancelled, but shall be put up in boxes containing quantities as prescribed in this chapter for cigars manufactured in the United States, before the stamps are affixed. And the owner or importer of such cigars shall be liable to all the penal provisions of this Title prescribed for manufacturers of cigars manufactured in the United States. Whenever it is necessary to take any cigars so imported to any place other than the public stores of the United States, for the purpose of affixing and cancelling such stamps, the collector of customs of the port where such cigars are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as such collector may direct. And every officer of customs who permits any such cigars to pass out of his custody or control, without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years.

SECT. 3403. . . . Every person who sells or offers for sale, any imported cigars, or cigars purporting or claimed to have been imported, not put up in packages and stamped as provided by this chapter, shall be fined not less than five hundred dollars nor more than five thousand dollars, and be imprisoned not less than six months nor more than two years.

SECT. 3404. Every person who purchases or receives for sale any cigars which have not been branded or stamped according to law, shall be liable to a penalty of fifty dollars for each such offence.

SECT. 3405. Every person who purchases or receives for sale any cigars from any manufacturer who has not paid the special tax, shall be liable for each offence to a penalty of one hundred dollars, and to a forfeiture of all the said articles so purchased or received, or of the full value thereof.

SECT. 3406. Whenever any stamped box containing cigars, cheroots, or cigarettes, is emptied, it shall be the duty of the person in whose hands the same is to destroy utterly the stamps thereon. And any person who wilfully neglects or refuses so to do shall, for each such offence, be fined not exceeding fifty dollars, and imprisoned not less than ten days nor more than six months. And any person who fraudulently gives away or accepts from another, or who sells, buys, or uses for packing cigars, cheroots, or cigarettes, any such stamped box, shall for each such offence be fined not exceeding one hundred dollars and be imprisoned not more than one year. Any revenue officer may destroy any emptied cigar-box upon which a cigar-stamp is found.

SECT. 2804. No cigars shall be imported unless the same are packed in boxes of not more than five hundred cigars in each box; and no entry of any imported cigars shall be allowed of less quantity than three thousand in a single package; and all cigars on importation shall be placed in public store or bonded warehouse, and shall not be removed therefrom until the same shall have been inspected, and a stamp affixed to each box indicating such inspection with the date thereof, and the Secretary of the Treasury is hereby authorized to provide the requisite stamps, and to make all necessary regulations for carrying the above provisions of law into effect.

The department holds that the provisions of Section 2804 are not satisfied by merely tying together thirty boxes of one hundred cigars each (*S.* 3141); but that a package of less than two thousand cigars may be brought in in transit to a foreign country (*S.* 588, 2174), and that the above provision does not prohibit the entry of a reasonable quantity, less than three thousand, as sea stores. (*S.* 331.)

The department holds that Section 2500, Rev. Sts., covers re-importations of cigars, notwithstanding Sect. 3402, supra, and that, therefore, such re-imported domestic cigars must be stamped. (*S.* 5055.)

As a condition precedent to allowance for damage to cigars, each box must be ex-

[1] The Tariff Commission proposed the abolition of the compound duty on cigars, etc., and recommended, instead, the specific rate of three dollars; but Congress has retained the old rate.

cigars and cigarettes, including wrappers, shall be subject to the same duties as are herein imposed upon cigars.

245. *Leaf tobacco, of which eighty-five per cent. is of the requisite size and of the necessary fineness of texture to be suitable for wrappers, and of which more than one hundred leaves are required to weigh a pound, if not stemmed, seventy-five cents per pound; if stemmed, one dollar per pound.*

246. *All other* tobacco in leaf, unmanufactured, and not stemmed, thirty-five cents per pound.

247. Tobacco-stems, fifteen cents per pound.

248. Tobacco, manufactured, of all descriptions,[1] and stemmed tobacco, not *specially enumerated or* [otherwise] provided for *in this act, forty* [fifty] cents per pound.

249. Snuff and snuff-flour, manufactured of tobacco, ground, dry, or damp, and pickled, scented or otherwise, of all descriptions, fifty cents per pound.

250. [Unmanufactured] Tobacco, *unmanufactured*, not *specially enumerated or* [otherwise] provided for *in this act*, thirty per centum ad valorem.[2]

---

amined; the damage must have occurred during the voyage, and no allowance will be made if it appears that, by reason of decay or dampness before shipment, the cigars were rendered less likely to withstand the ordinary risks of the voyage. — *Tr. Reg.* 1874, *Art.* 500, 511. (*S.* 2599, 3134.)

[1] Tobacco scraps were held dutiable, under the act of 1861, at thirty per cent. as unmanufactured tobacco not otherwise provded for (*S.* 2222); but, as the Internal Revenue Act of July 20, 1868, Sect. 62, defined scraps, clippings, cuttings, and sweepings of tobacco to be manufactured tobacco, the department decided to reverse its decision, and classify imported scraps, etc., as manufactured tobacco.

[2] SECTION 3377. All manufactured tobacco and snuff (not including cigars) imported from foreign countries shall, in addition to the import duties imposed on the same, pay the tax imposed by law on like kinds of tobacco and snuff manufactured in the United States, and have the same stamps respectively affixed. Such stamps shall be affixed and cancelled on all such articles so imported by the owner or importer thereof, while they are in the custody of the proper custom-house officers and such articles shall not pass out of the custody of said officers until the stamps have been affixed and cancelled. Such tobacco and snuff shall be put up in packages, as prescribed by law for like articles manufactured in the United States before the stamps are affixed; and the owner or importer shall be liable to all the penal provisions prescribed for manufacturers of tobacco and snuff manufactured in the United States. Whenever it is necessary to take any such articles, so imported, to any place for the purpose of repacking, affixing, and cancelling such stamps, other than the public stores of the United States, the collector of customs of the port where they are entered shall designate a bonded warehouse to which they shall be taken, under the control of such customs officer as he may direct. And every officer of customs who permits any such articles to pass out of his custody or control without compliance by the owner or importer thereof with the provisions of this section relating thereto, shall be deemed guilty of a misdemeanor, and shall be fined not less than one thousand dollars nor more than five thousand dollars, and imprisoned not less than six months nor more than three years. *Rev. Sts.* (*S.* 565, 2145.)

As the department holds that Section 2500, Rev. Sts., covers re-importations of tobacco, notwithstanding the above, such re-imported domestic tobacco must be stamped. — *Dept. Letter of Sept.* 10, 1878.

SCHEDULE G. [F.]—PROVISIONS.[1]

251. Animals, live, twenty per centum ad valorem.[2]

252. Beef and pork, one cent per pound.[3]

253. Hams and bacon, two cents per pound.

254. *Meat, extract of, twenty per centum ad valorem.*[4]

255. Cheese, four cents per pound.[5]

256. Butter, *and substitutes therefor*, four cents per pound.[6]

257. Lard, two cents per pound.

258. Wheat, twenty cents per bushel.[7]

259. Rye and barley, *ten* [fifteen] cents per bushel.[8]

260. Barley, pearled, *patent*, or hulled, one-*half* cent per pound.

261. *Barley malt, per bushel of thirty-four pounds, twenty cents.*

262. Indian corn or maize, ten cents per bushel.

263. Oats, ten cents per bushel.

264. Corn-meal,[9] ten *cents per bushel of forty-eight pounds*, [per centum ad valorem.]

265. Oat-meal, one-half cent per pound.

266. Rye-flour, *one-half cent per pound*, [ten per centum ad valorem.]

---

[1] Many of the items of this schedule were classed with sundries in the former law.

[2] Act of March 2, 1861, exempted from duty "animals of all kinds; birds, singing and other, and land and water fowls." Act of May 16, 1866, imposed a twenty per cent. duty on all "horses, cattle, sheep, hogs, and other live animals." *Held*, that birds were not included in the term "other live animals." (*Reiche* v. *Smythe*, 13 Wall, 162.)

[3] Carcasses of mutton, dressed, and dressed poultry, held dutiable at ten per cent. as unenumerated manufactured articles (*S.* 2325), reversing previous decisions which imposed a duty of double the amount.

[4] Liebig's extract of meat was held dutiable under the former law, at twenty per cent. as an unenumerated manufactured article. (*S.* 2356.)

[5] Grated cheese, held dutiable as cheese. (*S.* 1727.) If contained in glass bottles, such bottles, being an unusual covering, are also dutiable. *Ib.*

[6] There is no provision of law under which an allowance for "soakage" or other increase in the weight of butter can be allowed for. (*S.* 3491.)

Cocoa butter was held dutiable at twenty per cent., as an unenumerated manufactured article. (*S.* 2506.)

[7] Held that seed-wheat was included in the term "wheat," as were all descriptions of wheat. (*S.* 2227.)

[8] The bags hulding barley were held to be not dutiable, being only the usual coverings. (*S.* 2589.)

Patent barley and pulverized barley have been held dutiable at twenty per cent. as unenumerated manufactured articles.—*Heyl.*

[9] A coarse meal obtained from Indian corn during the making of corn-starch, held dutiable as corn-meal. (*S.* 2700.)

267. *Wheat-flour, twenty per centum ad valorem.*[1]

268. *Potato or corn starch, two cents per pound; rice starch, two and a half cents per pound; other starch, two and a half cents per pound.*

[Starch made of potatoes and corn, one cent per pound, and twenty per centum ad valorem; made of rice, or any other material, three cents per pound, and twenty per centum ad valorem.]

269. Rice, cleaned, two and [one-half] *one-fourth* cents per pound; [on] uncleaned, *one and one-half* [two] cents per pound.[2]

270. [On] Paddy, one and [one-half] *one-fourth* cents per pound.

271. *Rice-flour and rice-meal, twenty per centum ad valorem.*[3]

---

[1] Wheat-flour was not named in the former law, but was assessed at twenty per cent. as an unenumerated manufactured article. — *Heyl.*

[2] Patna rice and Siam rice, which had been hulled and subjected to at least one process of cleaning and sifting, and which, though nearly resembling cleaned rice, required a still further process of cleaning, and was not the cleaned rice of commerce, was classed by the department in decisions of June 14, 1865, October 15, 1866, and December 3, 1874. (*S.* 2026.) These decisions were appealed from; and, in suits in San Francisco, New York, and in Boston (*Bailey* v. *Goodrich*, U.S. Circuit Court, Mass. district, and *Fowler* v. *Arthur*, N.Y. district), the plaintiffs prevailed, whereupon the department (*S.* 3137) abandoned its rule of classification, and such rice has since been classed as uncleaned rice.

Granulated rice, ground from the broken and small grains, and used in making beer, is not classed as cleaned rice, but as an unenumerated manufactured article.

Rice-root, a vegetable fibre, for use in making brooms, held dutiable at ten per cent. as an unenumerated unmanufactured article. (*S.* 2764.)

In regard to duties on rice, the Tariff Commission used the following language: —

"The testimony in regard to retention of the duty on rice was very strong, and it was shown that the cultivation of this cereal gives employment to large numbers of the colored population in three of the Southern States, and that a radical reduction of the rates might result in the abandonment of this industry, which has been resuscitated since the war, and the consequent deprivation of the means of subsistence of thousands of colored laborers in these States. The testimony also brings out the fact that rice-planting rescues the lowlands, by the extensive system of ditching, from an almost valueless condition. Rice cultivation can hardly be classed with the ordinary cultivation of cereals, as it requires a much greater outlay and a longer time to fit the lands for this crop; and, in addition to this, it is much more subject to vicissitudes of weather. Intelligent witnesses in the rice-growing sections advocate an increase in the duty, but in this recommendation the Commission was unable to agree, and a reduction of one-quarter of one cent a pound is recommended."

Buckwheat has been held dutiable at ten per cent. as an unenumerated unmanufactured article. (*S.* 182, 4984.)

Provender, consisting of a variety of grains mixed up together, held dutiable at twenty per cent., as an unenumerated manufactured article. (*S.* 2841.)

For the purpose of estimating the duties on importations of grain, the number of bushels shall be ascertained by weight, instead of by measuring; and sixty pounds of wheat, fifty-six pounds of corn, fifty-six pounds of rye, forty-eight pounds of barley, thirty-two pounds of oats, sixty pounds of peas, and forty-two pounds of buckwheat, avoirdupois weight, shall respectively be estimated as a bushel. — *Section* 2919, *Rev. Sts.*

[3] Rice-flour was assessed under the former law, as an unenumerated manufactured article, at twenty per cent. (*S.* 2446.)

272. *Hay, two dollars per ton.*[1]

273. Honey, twenty cents per gallon.

274. Hops, eight cents per pound.[2]

275. Milk, preserved or condensed, twenty per centum ad valorem.[3]

Fish:[4]

276. Mackerel, *one cent per pound.* [Two dollars per barrel.]

277. Herrings, pickled or salted, *one-half of one cent per pound.* [One dollar per barrel.][5]

278. Salmon, pickled, *one cent per pound* [three dollars per barrel]; [all] other fish, pickled, in barrels, *one cent per pound* [one dollar and fifty cents per barrel].

279. [All other] Foreign-caught fish, imported otherwise than in barrels or half barrels, [or] whether fresh, smoked, [or] dried, salted, or pickled, not [otherwise] *specially enumerated or* provided for *in this act*, fifty cents per hundred pounds.[6]

---

[1] The department, in 1868 (*S.* 82), assessed hay at twenty per cent., as an unenumerated manufactured article. The U. S. Circuit Court for the northern district of N. Y. recently decided hay to be an unmanufactured article, and therefore dutiable at ten per cent. only. The department acquieseed in this decision. (*S.* 5173.)

[2] Hops were dutiable at five cents per pound only by the Rev. Sts., but act of February 8, 1875, raised the rate to eight.

[3] Milk, not preserved or condensed, has been held dutiable at ten per cent. as an unenumerated unmanufactured article, whether intended for the manufacture of cheese for exportation, or for any other purpose. (*S.* 1752.)

[4] In the direction of simplification the Tariff Commission proposed a change in the barrel rate on fish to a rate per pound, as the weights of barrels differ in different countries, the difference varying from 50 to 75 pounds on a barrel. — *Rep. Tariff Commission, p.* 24.

The department rule has been to estimate two hundred pounds to the barrel. (*S.* 355, 5532.)

[5] Brisling are young herring, and therefore dutiable as herring. (*S.* 4805.)

[6] Under the Treaty of Washington, all fish-oil and fish of all kinds (except fish of the inland lakes and of the rivers falling into them, and fish preserved in oil), being the produce of the fisheries of the Dominion of Canada, and of Prince Edward's Island, and of Newfoundland, including Labrador, are admitted into the United States free of duty. As the treaty does not prescribe the channel or mode of importation, the department held that fish from Newfoundland passing through the St. Lawrence river were free, without restriction as to mode of transit. (*S.* 1930.)

As British Columbia was not a part of the Dominion of Canada when the treaty was signed, fish and fish-oil imported from that part of Canada, held not entitled to free entry. (*S.* 1671, 3354.)

Cod-liver oil, in a purified or refined condition, has been held by the department not entitled to free entry under the treaty, but dutiable as a medicinal preparation. The rule laid down by the Attorney General, and adopted by the department, is that the oil, to be considered refined and dutiable, must have undergone some manipulation or process of refinement after manufacture, and that, whether produced by decomposing the livers in casks, and allowing the oil to run from them, or by producing the oil from fresh cod-livers by heat and compression, or by other new and improved processes, it is equally fish-oil and entitled to free entry, and this, whether in bottles or barrels. (*S.* 3433, 3611.) This rule was held by the department to be applicable also

280. Anchovies and sardines, packed in oil or otherwise, in tin boxes measuring not more than five inches long, four inches wide, and three and one-half inches deep, *ten* [fifteen] cents per whole box; in half boxes, measuring not more than five inches long, four inches wide, and one and five-eighths deep, [seven and one-half] *five* cents each; in quarter boxes measuring not more than four inches and three-quarters long, three and one-half inches wide, and one and a [half] *quarter* deep, [four] *two and one-half* cents each; when imported in any other form, *forty* [sixty] per centum ad valorem.[1]

[*Provided*, That cans or packages made of tin or other material containing fish of any kind admitted free of duty under any existing law or treaty, not exceeding one quart in contents, shall be subject to a duty of one cent and a half on each can or package; and when exceeding one quart, shall be subject to an additional duty of one cent and a half for each additional quart, or fractional part thereof.][2]

281. Fish preserved in oil, except anchovies and sardines, thirty per centum ad valorem.

---

in determining whether fish-oil imported from other countries than Canada was dutiable as fish-oil or as a medicinal preparation. (*S.* 3611.) Lobsters, under the treaty, are upon the same footing as fish (*S.* 1622, 4413); if caught by American fishermen, and canned in American cans on board the vessel in Canadian waters, neither lobsters nor cans are dutiable. (*S.* 4413.) Seal-oil is not fish-oil, and is not entitled to free entry under the treaty. (*S.* 1596.)

[1] The rates of duty on sardines, prior to the passage of the late act, was fixed by act of February 8, 1875, the rate under the Revised Statutes being fifty per cent. ad valorem, without distinction as to size of boxes. It will be observed that the depth of the quarter box is fixed by the new law at one and a quarter inches, instead of at one and one-half, as formerly. This, unquestionably, was done through inadvertence, and it is said that the change will be productive of considerable inconvenience, the boxes for this year's importations having been manufactured of the same depth as heretofore. The department, however, holds itself unauthorized to modify the letter of the law. (*S.* 5675.)

"Dutch anchovies" are not herrings, but anchovies, and, when imported in half barrels, are dutiable as anchovies in any other form than in tin boxes. (*S.* 4399.) Crosse and Blackwell's anchovy sauce and paste is dutiable under the provision for sauce, etc., § 283, and not under the above provision. (*S.* 3492.)

Chinchards in oil, packed in quarter boxes in exact imitation of sardines, and branded "Sardines a l'huile," held properly classed, by assimilation, as "sardines packed in oil or otherwise" (*S.* 1382); the same rule was applied to smelts, similarly packed, and branded "Eperlans a l'huile" (*S.* 1128); and to sprats (*S.* 2136). Sardels, small fish put up in brine in kegs, eviscerated and the heads removed, held dutiable under the provision for anchovies and sardines, packed in oil or otherwise. (*S.* 1481.)

[2] This proviso, though not in terms reënacted by the new law, is held by the department to be not repugnant to any provisions thereof, and, therefore, to remain in force. (*S. April*, 1883.) The proviso was the subject of some discussion in 1875, between the British Minister and the Secretary of State, the former insisting that it violated the spirit of the treaty of Washington. It is held applicable not to barrels, kegs, etc., in which herring, mackerel, and sea-caught fish are ordinarily packed, but only to cans, jars, boxes, etc., of smaller size, and not in any sense the equivalent of barrels. (*S.* 2160.)

282. *Salmon, and all other fish, prepared or preserved,*[1] *and prepared meats of all kinds, not specially enumerated or provided for in this act, twenty-five per centum ad valorem.*

[Prepared vegetables, meats, fish, poultry, and game, sealed or unsealed, in cans or otherwise, thirty-five per centum ad valorem.]

[Salmon, preserved, thirty per centum ad valorem.]

283. [Capers] Pickles and sauces, of all kinds, not otherwise *specially enumerated or* provided for *in this act*, thirty-five per centum ad valorem.[2]

284. Potatoes, fifteen cents per bushel *of sixty pounds.*[3]

285. Vegetables, *in their natural state, or in salt or brine*, not *specially* [otherwise] *enumerated or* provided for *in this act*, ten per centum ad valorem.[4]

286. Vegetables, prepared *or preserved, of all kinds, not otherwise provided for* thirty [-five] percentum ad valorem. (See 282.)

287. Chicory root, ground or unground, [one cent per pound]; burnt or prepared, *two* [five] cents per pound.[5]

288. Vinegar, [ten] *seven and one-half* cents per gallon. The standard for vinegar shall be taken to be that strength which requires thirty-five grains of bi-carbonate of potash to neutralize one ounce Troy of vinegar; and all import duties that may by law be imposed on vinegar imported from

---

[1] Caviare, held dutiable as prepared fish. (*S.* 2372.)

[2] Anchovy sauce held dutiable under this provision, and not under the provision for anchovies and sardines (*S.* 3492); also pickled limes, preserved in salt and water. (*S.* 708.)

[3] Potatoes held not the less dutiable as potatoes, because imported for seed. (*S.* 1803.)

In ascertaining tare on potatoes, an allowance may be made for dirt when its weight can be definitely ascertained. (*S.* 5153.)

No fee is chargeable for weighing potatoes,—potatoes not being enumerated in § 3024 Rev. Sts., among weighable articles. (*S.* 3165.)

[4] Beans and peas, when intended for food, were classed as vegetables not otherwise provided for; when for seed, they were held dutiable as seeds. (*S.* 76, 651, 3848.) Split peas were classed as an unenumerated manufactured article, dutiable at twenty per cent. (*S.* 652.) The department, under the former law, classed cucumbers, cauliflowers, etc., preserved in brine, as pickles, chargeable at thirty-five per cent., until the U.S. Circuit Court for N.Y. held that they were entitled to classifiation as vegetables not otherwise provided for, when the department changed its rule of classification to conform thereto. (*S.* 5098.) Tomatoes, classed as vegetables not otherwise provided for. (*S.* 1843.)

[5] The Supreme Court, in *Arthur* v. *Herold*, 100 U.S., 75, held that ground chicory and burnt chicory were the same thing.

foreign countries shall be collected according to this standard.[1]

289. [Acorn] *Acorns*, and dandelion root, raw or prepared, and all other articles used or intended to be used as coffee, or *as substitutes therefor* [a substitute for coffee], not *specially enumerated or* [otherwise] provided for *in this act*, *two* [three] cents per pound.[2]

290. Chocolate, [five] *two* cents per pound.[3]

291. Cocoa, prepared or manufactured, two cents per pound.[3]

Fruits:[4]

292. Currants, Zante or other, one cent per pound.

293. Dates, *plums*, and prunes, one cent per pound. [Plums two and a half cents per pound.][5]

294. Figs, two [and one-half] cents per pound.[6]

295. Oranges, [twenty per centum ad valorem] *in boxes*

---

[1] This is only a reënactment of § 2917 Rev. Sts. Upon vinegar of strength above the standard, additional duties are levied in proportion to such strength. Thus, vinegar requiring thirty-six grains of bi-carbonate of potash to neutralize one ounce Troy is dutiable at ten cents per gallon, and in addition, one thirty-fifth of ten cents, that is, ten and two-sevenths cents per gallon. (*S.* 2988.)

Wine vinegar, bottled, labelled, and capped, and bearing a trade-mark on the metallic capsule covering the cork, held dutiable as vinegar at ten cents per gallon. (*S.* 1816.)

[2] Dandelion-root, though recognized as a medicinal root, as well as a substitute for coffee, held dutiable, and not free as a crude medicinal substance (*S.* 3289); and, therefore, if imported in a condition unfit for medicinal purposes, not to be refused passage through the custom-house. (*S.* 5583.) An article called "Kaoka," composed of charred wheat and molasses, recommended as a substitute for coffee, held dutiable under this provision. (*S.* 4564.)

[3] Chocolate and prepared or manufactured cocoa being, under the new law, dutiable at the same rate, the subtile distinctions that have been raised before the department and in the courts, in order to control the classification of importations claiming to be cocoa, have no further value.

Through all the tariff acts the distinction between chocolate and confectionery has been preserved. Chocolate, *eo nomine*, is dutiable, and although put up in a particular form and sold as confectionery, is not dutiable as confectionery. (*Arthur* v. *Stephani*, 96 U.S., 125.)

[4] The Tariff Commission recommended "that the duties on all green fruits, with the exception of oranges, lemons, limes, and grapes, be either reduced in duty or that they be placed upon the free list; that the duties on dried fruits, mustard, and several other minor articles be reduced, and that the ad valorem duty on oranges and lemons be abolished, and a specific duty substituted. Nearly all the oranges and that class of fruit from the Mediterranean are consigned fruits, and it has been almost impossible to determine the market value. The specific rates proposed are believed to be the equivalents of the present duties ad valorem, taking the average of the values, as shown in the invoices for the year."—*Rep. Tariff Commission, p.* 24.

[5] "Mirabellen," held to be plums, not cherries. (*S.* 2670.) Plums soaked in brine before drying held to be dutiable, nevertheless, as plums. (*S.* 3811.) And see § 301, note.

[6] The department, November 24, 1882 (*S.* 5451), adopted as schedule tare for figs in boxes, thirteen per cent. of the gross weight of boxes and figs, this to be added to the actual tare of the cases.

of capacity not exceeding two and one-half cubic feet, twenty-five cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, thirteen cents per half-box; in bulk, one dollar and sixty cents per thousand; in barrels, capacity not exceeding that of the one hundred and ninety-six pounds flour-barrel, fifty-five cents per barrel.

296. Lemons, [twenty per centum ad valorem] *in boxes of capacity not exceeding two and one-half cubic feet, thirty cents per box; in one-half boxes, capacity not exceeding one and one-fourth cubic feet, sixteen cents per half-box; in bulk, two dollars per thousand.*

297. *Lemons and oranges, in packages, not specially enumerated or provided for in this act, twenty per centum ad valorem.*

298. Limes [ten per centum ad valorem] *and* grapes, twenty per centum ad valorem.

[Fruits. — Oranges, lemons, pine-apples, and grapes, twenty per centum ad valorem; limes, bananas, plaintains, shaddocks, mangoes, ten per centum ad valorem. But no allowance shall be made for loss by decay on the voyage, unless the loss shall exceed twenty-five per centum of the quantity, and the allowance then made shall be only for the amount of loss in excess of twenty-five per centum of the whole quantity. Green, ripe, or dried, not otherwise provided for, ten per centum ad valorem.][1]

299. Raisins, two [and one-half] cents per pound.

300. Fruits preserved in their own juices, and fruit-juice, twenty [-five] per centum ad valorem.[2]

---

[1] Loss from damage was first held by the department to be allowable, not upon the basis of twenty-five per cent. of the whole importation, but of twenty-five per cent. of one of several kinds of fruit damaged, when shipped from one place by one consignor. The rule was then changed, and loss from damage was allowed only where twenty-five per cent. of all fruit was lost. The U.S. Circuit Court for Pa., in 1880, in *Scattergood* v. *Tutton*, sustained this view of the law. (*S.* 4516.) The following year Attorney-General McVeagh affirmed the contrary opinion, which was adopted as the rule of the department (*S.* 4995); and also by the U.S. Circuit Court for N.Y., Cox, *J.* (*Fed. Rep.*, *May* 22, 1883.)

The word "quantity" was held to mean the quantity landed, without taking into consideration that thrown overboard. (*S.* 3272, 4581.) When the fruit became so damaged as to be wholly worthless, it was held that no damage allowance should be made. (*S.* 1167, 4126). Damage by salt-water is considered damage by decay. (*S.* 3235.)

[2] Pine-apples preserved in their own juice and in sugar, held dutiable, not under this provision, but as fruits preserved in sugar. (*S.* 1186.)

301. Comfits, sweatmeats, or fruits preserved in sugar, *spirits*, *sirup* [brandy], or molasses, not otherwise *specified or* provided for *in this act, and jellies of all kinds*, thirty-five per centum ad valorem. [Jellies of all kinds, fifty per centum ad valorem.][1]

Nuts:

302. Almonds [six] *five* cents per pound; shelled [ten], *seven and one-half* cents per pound; filberts, and walnuts, of all kinds, three cents per pound.

303. Peanuts or ground-beans, one cent per pound; shelled one and one-half cents per pound.[2]

304. Nuts, of all kinds, *shelled or unshelled*, not [otherwise] *specially enumerated or* provided for *in this act*, two cents per pound.[3]

305. *Mustard, ground or preserved, in bottles or otherwise, ten cents per pound.*

[Mustard, ground, in bulk, ten cents per pound; when inclosed in glass or tin, fourteen cents per pound.]

SCHEDULE [D] *H.* — LIQUORS.[4]

306. Champagne, and all other sparkling wines, in bottles

Fruit sirup, consisting of orange juice and lemon boiled with sugar, held dutiable as fruit-juice. (*S.* 1868.)

Fruit-juice containing forty-five per cent. of alcohol was classed, not as "fruit-juice," but as a preparation of which distilled spirits were a component part of chief value. This, on the ground that the preparation was not the article commercially known as fruit-juice, which only requires twenty per cent. of alcohol, or forty per cent. of proof spirits in its manufacture.

[1] Candied orange-peel and lemon-peel held dutiable under this provision (*S.* 1370); also so-called "prunes and pistoles," the same being identical with prunelles, and having been peeled and had the pits removed, and apparently having been prepared with sugar, and branded "Abricots conservés." (*S.* 4793.) It was contended by the importer that the merchandise was dutiable under the provision for dried fruits. An importation of so called "Weisbaden prunes" was similarly classed, but the importer, upon appeal, prevailed in his contention that they should be classed as prunes, the government failing to prove the use of sugar in the preparation of the fruit. (*S.* 4993.) Prunes, however, not the prunes of commerce, but preserved by means of sugar, are held dutiable as fruits preserved in sugar. (*S.* 2654.) Under this provision are classed the crystallized fruits known in France as "confitures" or "fruit confits," and in England as "comfits" or "dry sweetmeats" (*S.* 2704); also conserve of rose-leaves preserved in sugar (*S.* 4339); and guava marmalade. (*S.* 1762.)

[2] The fact that peanuts are boiled in brine, does not remove them from the category of peanuts. (*S.* 3240.)

[3] Nuts, not edible, held to be not dutiable under this schedule. Candle-nuts, held to be an unenumerated unmanufactured article. (*S.* 1958.)

[4] A few verbal changes have been made in this schedule, which embraces all that is essential in the provisions of the former tariff.

Of the two classes providing for spirituous liquors under proof, one was stricken out because there was a double provision for the same thing.

Except in abolishing the allowance for breakages, and increasing the duty on wines, duties remain as fixed by the former law.

containing each not more than one quart and more than one pint, [six] *seven* dollars per dozen bottles; containing not more than one pint each, and more than one-half pint, three dollars *and fifty cents* per dozen bottles; containing one-half pint each, or less, one dollar and [fifty] *seventy-five* cents per dozen bottles; [and] in bottles containing more than one quart each [shall pay] in addition to [six] *seven* dollars per dozen bottles, at the rate of two dollars *and twenty-five cents* per gallon on the quantity in excess of one quart [per] bottle.[1]

307. Still wines, in casks, [forty] fifty cents per gallon;[2] in bottles, one dollar and sixty cents per case of one dozen bottles containing each not more than one quart and more than one pint, or twenty-four bottles containing each not more than one pint,[3] and any excess beyond these quantities found in such bottles shall be subject to a duty of five cents per pint or fractional part thereof,[4] but no separate or additional duty shall be collected on the bottles: *Provided*, That any wines imported containing more than twenty-four per centum of alcohol shall be forfeited to the United States: *Provided, further, That there shall be no allowance for breakage, leakage, or damage on wines, liquors, cordials, or distilled spirits.*

[Provided, also, That there shall be an allowance of five per centum and no more, on all effervescing wines, liquors,

---

[1] Damage by freezing and by blowage held allowable in the case of champagne. This under the former law, in addition to the allowance in lieu of breakage. (*S.* 5255.)

Wine presenting the general appearance of champagne, and charged, though not artificially, with carbonic-acid gas, held dutiable under the above provision, without regard to the queston of whether its resemblance to champagne was due to natural or artificial causes. (*S.* 2367.)

Where casks containing still wine were of unusual thickness, quality, and finish, they were held dutiable as wood. (*S.* 5346.) So small glass barrels, holding brandy, and ornamented for bars and sideboards, held dutiable as glass. (*S.* 3431.) Bottles of brandy, imported as samples, are dutiable, they having a commercial value. (*S.* 3777.)

[2] In gauging wine in casks, an allowance may be made for expansion, when the wine is landed in a heated condition or has been exposed to the sun on the dock. The practice justifies an allowance of half a gallon on casks containing less than fifty gallons; of a gallon on larger casks. (*S.* 4197.)

Unfermented wine, held dutiable at the rate provided for still wine. (*S.* 5092.)

[3] Cases containing each twelve pint bottles of still wine are dutiable at the rate of one dollar and sixty cents for two cases. (*S.* 2854.)

[4] When each bottle contains a fractional part of a pint in excess of a quart or a pint, each bottle pays five cents additional duty; the additional duty is not computed on the basis of the total excess contained in each case. (*S.* 4060. Also, *Bensusan* v. *Murphy*, 10 Blatchf., 530.)

cordials, and distilled spirits, in bottles, to be deducted from the invoice value in lieu of breakage.] [1]

308. Vermuth, the same duty as on *still* wines [of the same cost].

309. Wines, brandy, and other spirituous liquors imported in bottles, shall be packed in packages, containing not less than one dozen bottles in each package; [2] and all such bottles, *except as specially enumerated or provided for in this act*, shall pay an additional duty of three cents for each bottle.[3]

[No allowance shall be made for breakage, unless such breakage is actually ascertained by count, and certified by a custom-house appraiser.]

310. Brandy, and [on] other spirits manufactured or distilled from grain or other materials [4] and not [otherwise provided for]; *specially enumerated or provided for in this act*, two dollars per proof gallon; each and every gauge or wine gallon of measurement shall be counted as at least one proof gallon; and the standard for determining the proof of brandy and other spirits [and of wine] or liquors of any kind imported shall be the same as that which is defined in the laws relating to internal revenue; [5] but any brandy or other spirituous liquors imported in casks of less capacity than fourteen gallons shall be forfeited to the United States.[6]

---

[1] This allowance in lieu of breakage, held to apply also to ale, beer, and porter in bottles. (*S.* 2308.)

[2] Demijohns containing over four gallons are not bottles within this provision as to packing. (*U.S.* v. *Ninety demijohns of rum*, 8 Fed. Rep. 485.)

[3] The department held that bottles containing cordials were liable to the additional duty of three cents for each bottle (*S.* 1849); also bottles containing champagne, this decision having been affirmed by the Supreme Court. (*De Bary* v. *Arthur*, 93 U.S., 420.)

The Supreme Court has also held that bottles of ale, beer, and porter, must pay a duty of thirty per cent. on the bottles, in addition to the duty on their contents. (*Schmidt* v. *Badger*, Jan. 15, 1883.)

[4] Mescal held dutiable under this provision (*S.* 2448); also an article styled "Essence of Red Beets," or "Essence of Vegetables" (*Tr. Reg.* 1857, *p.* 566); also, Chinese wine, a form of prepared arrack, made chiefly from rice (*S.* 1987); also certain so-called "medicated wine," used as bitters, and containing fifty-six per cent. of absolute alcohol (*S.* 5557); also so-called "fruit-juice," containing more than twenty per cent. of alcohol, or forty per cent. of proof spirits, such not being the fruit-juice of commerce. (*S.* 5398.)

[5] Proof spirits shall be held to be that alcoholic liquor which contains one-half its volume of alcohol of a specific gravity of seven thousand nine hundred and thirty-nine ten thousandths (.7939) at sixty degrees Fahrenheit. (*Rev. St.* § 3249.)

[6] The cask holding the liquor in immediate contact with its sides when imported must be of fourteen gallons' capacity (*S.* 880, 2952, 3191), although it may actually contain less than fourteen gallons of liquor. (*S.* 3191.)

311. On all compounds or preparations of which distilled spirits are a component part of chief value, not specially enumerated or provided for in this act, there shall be levied a duty not less than that imposed upon distilled spirits.

312. Cordials, liquors, arrack, absinthe, kirschwasser, ratafia, and other similar spirituous beverages or bitters containing spirits, and not [otherwise] *specially enumerated or* provided for *in this act* two dollars per proof gallon.

313. No lower rate or amount of duty shall be levied, collected and paid on brandy, spirits, and other spirituous beverages than that fixed by law for the description of first proof; but it shall be increased in proportion for any greater strength than the strength of first proof [and no brandy, spirits, or other spirituous beverages under first proof shall pay a less rate of duty than fifty per centum ad valorem]; and all imitations of brandy or spirits or wines imported by any names whatever shall be subject to the highest rate of duty provided for the genuine articles respectively intended to be represented, and in no case less than one dollar per gallon.

314. Bay-rum or bay-water, whether distilled or compounded, one dollar per gallon of first proof, and in proportion for any greater strength than first proof.

315. Ale, porter, and beer, in bottles *or jugs of glass, stone, or earthen-ware*, thirty-five cents per gallon; otherwise than in bottles *or jugs of glass, stone or earthen-ware*, twenty cents per gallon.[1]

316. *Ginger-ale or ginger-beer, twenty per centum ad valorem, but no separate or additional duty shall be collected on bottles or jugs containing the same.*[2]

---

[1] All importations of liquids, including ale and porter, are to be estimated according to the standard of the wine gallon of commerce, containing 231 inches of measurement (*Nichols* v. *Beard*, 15 Fed. Rep., 435: 16 Opinions Attorneys General, 359.) Prior to 1871, the practice in the New York custom-house was otherwise.

Held, that in estimating the quantity of ale in casks, no allowance should be made for the hops or solid matter in the casks. (*S.* 3905.)

So-called "Malt extract," more nearly resembling beer than a medicinal preparation, held dutiable as beer. (*S.* 2338, 5372.)

[2] Ginger-ale, under the former law, was charged twenty per cent. as an unenumerated manufactured article. (*S.* 1119.)

Ginger Liqueur, containing sixteen per cent. of alcohol, held to be dutiable on the same principle, at twenty per cent. (*S.* 4374.)

SCHEDULE I. [A.] — COTTON AND COTTON GOODS.[1]

317. *Cotton thread, yarn, warps, or warp-yarn, whether single or advanced beyond the condition of single, by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding twenty-five cents per pound, ten cents per pound; valued at over twenty-five cents per pound, and not exceeding forty cents per pound, fifteen cents per pound; valued at over forty cents per pound, and not exceeding fifty cents per pound, twenty cents per pound; valued at over fifty cents per pound, and not exceeding sixty cents per pound, twenty-five cents per pound; valued at over sixty cents per pound, and not exceeding seventy cents per pound, thirty-three cents per pound; valued at over seventy cents per pound, and not exceeding eighty cents per pound, thirty-eight cents per pound; valued at over eighty cents per pound, and not exceeding one dollar per pound, forty-eight cents per pound; valued at over one dollar per pound, fifty per centum ad valorem.*[2]

---

[1] In this schedule of the former law there was much that was conflicting and difficult to construe, thus causing the practice in different ports to vary. Attention might be called to the use of the words "finer and lighter," "finer or lighter," "like description," "lighter description," "goods of like description," and "goods of like description or for similar use." The paragraph providing for all manufactures of cotton, "except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description,"—which exceptions were again provided for at a different rate, seemed unnecessary, as did the designation of the manner in which goods were woven and the uses to which they were applied.

The new schedule first, abolishes compound duties; second, contradictory sections and ambiguous expressions, such as those alluded to, and the substitution of six divisions — two each for unbleached, bleached, and printed cottons. It was deemed necessary, in order to make an adequate specific duty on the higher priced cloths, to make a distinction in the unbleached goods valued at above eight cents per square yard, in the bleached goods valued at above ten cents per square yard, and in the printed goods valued at above thirteen cents per square yard, on which goods an ad valorem duty of 40 per cent. is imposed.

Instead of four divisions in the sections relating to cotton thread, yarn warps, or warp-yarns, there are eight.

In this schedule the changes in the direction of simplification have been so numerous and so radical as to deprive most of the decisions of their practical bearing, and to make it unnecessary to refer to more than a very few.

[2] In regard to this paragraph, the Tariff Commission stated that "it has made inquiry from the leading cotton-yarn manufacturers of the country, which has resulted in bringing out the fact of great difference in the amount and value of the labor required in spinning the coarser and finer yarns. For example, taking the reports of the day's markets, it is found that the cotton used in spinning the coarser yarns sold at below 25 cents per pound is quoted at 10¼ cents per pound. A pound of this cotton will make seven yards of cloth, which is quoted in the same paper at 3½ cents per yard, making a total value of about 24 cents, the value of the raw material having been increased about 133 per cent. On the other hand, a pound of cotton, such as is used in spinning the finer qualities of yarn, costs 30 cents per pound, and the value of the yarn per pound, when spun, is $1.50, or an increase of 530 per cent., and this great enhancement of value is almost wholly caused by labor. But it must be remembered

[Cotton thread, yarn, warps, or warp-yarn, not wound upon spools, whether single or advanced beyond the condition of single by twisting two or more single yarns together, whether on beams or in bundles, skeins, or cops, or in any other form, valued at not exceeding forty cents per pound: ten cents per pound; valued at over forty cents per pound, and not exceeding sixty cents per pound, twenty cents per pound; valued at over sixty cents per pound, and not exceeding eighty cents per pound, thirty cents per pound: valued at over eighty cents per pound, forty cents per pound; and, in addition to such rates of duty, twenty per centum ad valorem.]

318. *On all cotton cloth not bleached, dyed, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, two and one-half cents per square yard; if bleached, three and one-half cents per square yard; if dyed, colored, stained, painted or printed, four and one-half cents per square yard.*

319. *On all cotton cloth, not bleached, dyed, colored, stained, painted, or printed, exceeding one hundred and not exceeding two hundred threads to the square inch, counting the warp and filling, three cents per square yard; if bleached, four cents per square yard; if dyed, colored, stained, painted, or printed, five cents per square yard: Provided, That on all cotton cloth not exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, valued at over eight cents per square yard; bleached, valued at over ten cents per*

---

that, in the latter case, the pound of yarn is yet to be manufactured into sewing-thread. One pound of this class of cotton yarn will make eight dozen No. 70 cotton-200 yards to the spool, and this cotton is sold at a net price of 45 cents per dozen, making $3.60 for the product of one pound of yarn. In brief, we have a pound of raw material, in the one case valued at 10½ cents, finally placed upon the market at 24 cents; and a pound of Sea-Island cotton, valued at 30 cents, placed upon the market at $3.60.

"These fine yarns are made from combed cotton, the combing process being very expensive, both on account of the cost of machinery and the requirement for experienced and skilled workmen in the manipulation. As the yarns increase in fineness, the number of work-people employed in their manufacture is largely increased."

Under this paragraph have been classed bundles of cotton thread, fit for use as thread, as well as for making imitation hair switches. (*S.* 2824.)

An allowance not to exceed one per cent. may be made for increased weight of cotton thread or cotton yarn by moisture, when the circumstances justify such allowance. (*S.* 2590.)

square yard; dyed, colored, stained, painted, or printed, valued at over thirteen cents per square yard, there shall be levied, collected, and paid a duty of forty per centum ad valorem.

320. *On all cotton cloth exceeding two hundred threads to the square inch, counting the warp and filling, not bleached, dyed, colored, stained, painted, or printed, four cents per square yard; if bleached, five cents per square yard; if dyed, colored, stained, painted or printed, six cents per square yard: Provided, That on all such cotton cloths not bleached, dyed, colored, stained, painted, or printed, valued at over ten cents per square yard; bleached, valued at over twelve cents per square yard; and dyed, colored, stained, painted, or printed, valued at over fifteen cents per square yard, there shall be levied, collected and paid a duty of forty per centum ad valorem.*[1]

[On manufactures of all cotton (except jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuff, and goods of like description) not bleached, colored, stained, painted, or printed, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding in weight five ounces per square yard, five cents per square yard; if bleached, five cents and a half per square yard; if colored, stained, painted, or printed, five cents and a half per square yard, and in addition thereto, ten per centum ad valorem.]

[On finer and lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard and, in addition thereto, twenty per centum ad valorem.]

[On goods of like description, exceeding two hundred

[1] The department held that all cotton goods were to be classed as countable cottons when it could be ascertained by means of a glass or otherwise (by unravelling a small piece of the goods, if necessary) that they were within either of the countable clauses of the schedule. (*S.* 2495, 3305, 3697.)

Bookbinders' and tracing cloth were held not to be countable cottons, because of the difficulty, owing to the gum, of counting the threads. (*S.* 3834.)

threads to the square inch, counting the warp and filling, unbleached, five cents per square yard; if bleached, five and a half cents per square yard; if colored, stained, painted, or printed, five and a half cents per square yard, and, in addition thereto, twenty per centum ad valorem.]

[On cotton jeans, denims, drillings, bed-tickings, ginghams, plaids, cottonades, pantaloon stuffs, and goods of like description, or for similar use, if unbleached, and not exceeding one hundred threads to the square inch, counting the warp and filling, and exceeding five ounces to the square yard, six cents per square yard; if bleached, six cents and a half per square yard; if colored, stained, painted, or printed, six cents and a half per square yard, and, in addition thereto, ten per centum ad valorem.[1]]

[On finer or lighter goods of like description, not exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, six cents per square yard; if bleached, six and a half cents per square yard; if colored, stained, painted, or printed, six and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem.]

[On goods of lighter description, exceeding two hundred threads to the square inch, counting the warp and filling, if unbleached, seven cents per square yard; if bleached, seven and a half cents per square yard; if colored, stained, painted,

---

[1] Judge Shipman, in *Butterfield* v. *Merritt*, tried last year in the Circuit Court for the southern district of New York, held that the terms "of like description," and "for similar use" were convertible, and that the mode of manufacture did not control the question of whether goods were "of like description" to those enumerated. The court said: "By goods of similar description are meant completed fabrics, composed wholly or substantially of cotton, used for the same purpose as jeans or gioghams, respectively, and which, *as completed* fabrics, possess qualities of general appearance, character, and texture like unto or nearly corresponding with and resembling the qualities which distinguish jeans or ginghams. . . . . They must be used for the same purpose as jeans or ginghams, else they would be dissimilar. But if they do not possess the same general characteristics, but are used for the same purpose for which the corresponding goods are generally used, the articles in controversy would come under the same clause. What I mean to say is, that, in order to be goods of *a like description*, they must be used for the *same general purposes* for which the enumerated goods are generally used; and if they do not possess the same general characteristics, but were used for the same purpose, then they would come under the same class." The department, under the advice of the general appraisers, had, in its rule of classification, made distinctions, based upon the mode of manufacture, applying the first three paragraphs of the schedule to plain-woven goods only, and the fourth, fifth and the first clause of the sixth paragraph to twilled fabrics, by whatever name called, and to plain-woven fabrics manufactured from threads wholly or partly colored or dyed before weaving, classed, by assimilation, to ginghams and plaids. (*S.* 4285.) After the decision in *Butterfield* v. *Merritt*, the department modified its rule to accord therewith. (*S.* 5392.)

or printed, seven and a half cents per square yard, and, in addition thereto, fifteen per centum ad valorem: *Provided*, That upon all plain woven cotton goods, not included in the foregoing schedule, unbleached, valued at over sixteen cents per square yard; bleached, valued at over twenty cents per square yard; colored, valued at over twenty-five cents per square yard, and cotton jeans, denims and drillings, unbleached, valued at over twenty cents per square yard, and all other cotton goods of every description, the value of which shall exceed twenty-five cents per square yard, there shall be levied, collected, and paid, a duty of thirty-five per centum ad valorem: *And provided further*, That no cotton goods having more than two hundred threads to the square inch, counting the warp and filling, shall be admitted to a less rate of duty than is provided for goods which are of that number of threads.] [1]

321. *On stockings, hose, half-hose, shirts, and drawers, and all goods made on knitting-machines or frames, composed wholly of cotton, and not herein otherwise provided for, thirty-five per centum ad valorem.*

322. *On stockings, hose, half-hose, shirts, and drawers, fashioned, narrowed, or shaped wholly or in part by knitting machines or frames, or knit by hand, and composed wholly of cotton, forty per centum ad valorem.*

[Cotton shirts and drawers, woven or made on frames, and on all cotton hosiery, thirty-five per centum ad valorem.] [2]

323. *Cotton cords, braids,*[3] *gimps, galloons, webbing, gor-*

---

[1] The department held that the purpose of this last proviso was to secure the higher rate of duty for fabrics finer and lighter than those specified, where such rate would exceed thirty-five per cent. (*S.* 3889, 5199.) In these cases, this rule was applied to cotton satins, and cotton mole-skins, costing more than twenty-five cents per square yard, and having more than two hundred threads to the square inch. But where the goods were finer only, but not lighter, the thirty-five per cent. rate was held to govern the classification. (*S.* 5445.)

[2] Cotton hosiery embroidered with worsted thread, the worsted being of trifling value, and not an essential part of the hosiery, was held by the department to be dutiable under the wool schedule; but, after the judgment in *Miles v. Arthur*, U.S. circuit court, N.Y., involving the rates of duty on pith hats, composed in part of woollen cloth, the department reversed its ruling, and held such hosiery dutiable under the above paragraph. (*S.* 4717.) Whether the change of phraseology in this paragraph, as now enacted, would necessitate a change of classification, quære?

[3] The department held that cotton braids for use in trimming hats were dutiable as cotton braids, specified in this schedule. (*S.* 1761.) The supreme court, in *Arthur* v. *Zimmerman*, 96 *U.S.* 124, decided that such braids should be classed as hat materials, etc. § 447, *Sundry Schedule, infra.*

ing, suspenders, braces, and all manufactures of cotton, not specially enumerated or provided for in this act, and corsets, of whatever material composed, thirty-five per centum ad valorem.

324. *Cotton laces,*[1] *embroideries, insertings, trimmings,*[2] *lace window-curtains, cotton damask, hemmed handkerchiefs,*[3] *and cotton velvet, forty per centum ad valorem.*

[Cotton cords, gimps, and galloons and cotton laces colored, thirty-five per centum ad valorem.]

[Corsets or manufactured cloth, woven or made in patterns of such size, shape and form, or cut in such manner as to be fit for corsets, when valued at six dollars per dozen or less, two dollars per dozen; when valued over six dollars per dozen, thirty-five per centum ad valorem.]

[Cotton velvet, thirty-five per centum ad valorem.]

[Cotton braids, insertings, lace, trimming, or bobbinet, and all other manufactures of cotton, not otherwise provided for, thirty-five per centum ad valorem.][4]

325. *Spool-thread of cotton, seven cents per dozen spools, containing on each spool not exceeding one hundred yards of thread; exceeding one hundred yards on each spool, for every additional one hundred yards of thread, or fractional part thereof in excess of one hundred yards, seven cents per dozen.*[5]

[Spool-thread of cotton; six cents per dozen spools, containing on each spool not exceeding one hundred yards of thread, and, in addition thereto, thirty per centum ad valorem; exceeding one hundred yards, for every additional

---

[1] Cotton laces, if commercially known as "thread laces," were held by the supreme court to be dutiable under the provision for thread laces in the flax schedule. These decisions no longer have force, thread laces not being named in the new law, the term "flax or linen" laces being substituted therefor. And see further, § 336, note.

[2] Woven-cotton ribbons for hat-bands, were classed as cotton trimmings. (*S.* 4573.)

[3] Cotton handkerchiefs were held, if in the piece, dutiable as countable cottons, if ready for use, as manufactures of cotton not otherwise provided for. Cotton handkerchiefs with linen centres and broad borders of cotton lace, cotton being the component material of chief value, were classed as manufactures of cotton not otherwise provided for. (*S.* 5474.)

[4] Cotton lace fichus and collars, completed and ready for wear, and having undergone a further process of manufacture since the lace was made, held dutiable under this paragraph. (*S.* 5457.)

[5] Crochet cotton on spools, held dutiable as spool-thread. (*S.* 2540.)

hundred yards of thread on each spool or fractional part thereof, in excess of one hundred yards, six cents per dozen, and thirty-five per centum ad valorem.]

NOTE. — That a cotton fabric had single threads of flax at intervals of an inch, was held not to affect its classification, and to make it a manufacture of cotton not otherwise provided for, the admixture not being a substantial one. (*S.* 4565, 4946.) Had the admixture been a substantial one, but yet not sufficient to make flax the component material of chief value, the goods would have been held dutiable as cotton goods not otherwise provided for. (*Fiske* v. *Arthur*, 103 U.S., 431. *S.* 4286.)

It will be noticed that while the silk and flax schedules provide for goods of which silk or flax are the component material of chief value, and while the wool schedule provides for the classification thereunder of goods of which wool is a component material, the cotton schedule contains no analogous provision. Act of July 14, 1862, § 13, made provision for "manufactures not otherwise provided for, composed of mixed materials in part of cotton, silk, wool, or worsted, hemp, jute, or flax," but this clause disappeared with the enactment of the Revised Statutes. The solicitor-general, in an elaborate opinion, rendered October 29, 1879, took the ground that goods of mixed materials of which cotton was the component material of chief value, should be assessed for duty under the provisions of the cotton schedule. This opinion was adopted by the department, with the qualification, of course, that such classification should be made only when it would not militate against other and positive provisions, as, for instance, in the case of articles specifically named, and of manufactures composed in part of wool. (*S.* 4286.)

So called "fibre-cloth," composed of vegetable fibre and cotton, cotton of chief value, held dutiable as a manufacture of cotton not otherwise provided for. (*S.* 4570.)

SCHEDULE J. [C.] — HEMP, JUTE, AND FLAX GOODS.

326. Flax-straw, five dollars per ton.[1]

327. Flax, not hackled or dressed, twenty dollars per ton.[2]

328. Flax, hackled, known as "dressed line," forty dollars per ton.

329. Tow, of flax or hemp, ten dollars per ton.[3]

---

[1] Certain New Zealand flax-straw, held dutiable as "flax-straw," and not as "flax not hackled or dressed," it being in the same condition as when cut from the field, except that the seeds had been removed, and differing from domestic flax-straw only in that the fibres constituting the valuable portion were encased in the woody part of the stock. (*S.* 1405.)

[2] New Zealand flax, held dutiable as "flax, not hackled or dressed," and not under the provision for "substitutes for hemp." (*S.* 818.)

[3] Flax-tow consists of that part of the flax, straw, or fibre, which, in the operation of scutching and hackling, is thrown off with the woody portions or shives, and "flax-waste," or "mill-waste," is the waste or refuse remaining after the tow is separated

230. Hemp, manila, and other like substitutes for hemp, not [otherwise] *specially enumerated or* provided for *in this act*, twenty-five dollars per ton.[1]

331. *Jute butts, five dollars per ton.*[2]

332. Jute, *twenty per centum ad valorem*; sunn, sisal-grass,[3] and other vegetable substances, not *specially* enumerated [used for cordage;] *or provided for in this act*, fifteen dollars per ton.

333. Brown and bleached linens, ducks, canvas, padding, cot bottoms, diapers, crash, huckabacks, handkerchiefs, lawns, or other manufactures of flax, jute, or hemp, or of which flax, jute or hemp shall be the component material of chief value, not [otherwise] *specially enumerated or* provided for *in this act* [valued at thirty cents or less per square yard], thirty-five per centum ad valorem. [Valued at above thirty cents per square yard, forty per centum ad valorem.][4]

---

from the shives, this waste, in fact, consisting of shives, waste straw, and portions of fibre too coarse and short to spin. This waste is entitled to free entry, it being fit for nothing but paper stock — the tow, when it is clearly proved that it is intended for use as paper-stock. (*S.* 4464, 5365.)

[1] Manila hemp, or manila fibre, is the cleaned fibre of a palm tree, and a totally different product from the real hemp of Russian and American growth. Manila hemp may be used for hawsers and for the running rigging of vessels, but not for tarred rigging.

Where bales of hemp are bound with hemp ropes, the weight of the ropes, though they are of inferior quality, will not be allowed as tare. (*S.* 4957.)

[2] Jute butts were made dutiable in 1861 at five dollars per ton; in 1862, at six dollars; in 1872, they were made free; and in 1875 were again placed at six dollars. The act of 1875 made free for two years all machinery "adapted exclusively to manufactures from the fibre of the ramie, jute, or flax." Jute grows as a stalk of ten feet or more in height. The bark is stripped and macerated, and the dark outer bark removed. The soft inner fibre has the hard butt end cut off, and is then baled and shipped as jute, mostly to Great Britain. In 1881, about 1,400,000 bales went to Great Britain, and 61,843 bales only came to this country. Most of the jute butts, however, come to the United States, the amount imported of late years being between 200,000 and 300,000 bales annually; and of this is made the bagging for baling cotton. Jute rejections, the refuse or discolored portions remaining after the jute has been prepared for market, were classed by the treasury department, by assimilation, as jute butts, they not being commercially known as unmanufactured jute. After jute butts were made free by act of 1872, the rejections were charged ten per cent., and five dollars per ton, as non-enumerated vegetable substances, similar to jute, sisal-grass, etc., and the Supreme Court, in *Wills* v. *Russell*, 100 U.S., 621, sustained this assessment. When, in 1875, a duty was again imposed on jute butts, the old classification of jute rejections was restored. (*S.* 2695.) This rule of classification, though perhaps the best practicable, is not always satisfactory, the quality and value of the rejections varying greatly at different times and with different lots.

[3] Sisal grass, or sisal hemp, is the fibre of the agave or aloe of Mexico and Central America, and, after manufacture, closely resembles manufactures of manila fibre. Sisal fibre is somewhat shorter than manila fibre, and not so soft.

[4] Of linens, the department, after the enactment of the Revised Statutes, said: "The rates of duty imposed by the act of June 30, 1864, are held to be conclusive and complete on all linen manufactures, such being the interpretation placed on the Re-

334. Flax, *hemp, and jute* [or linen yarns for carpets, not exceeding No. 8 Lea, and valued at twenty-four cents or less per pound, thirty per centum ad valorem; flax or linen yarns valued at above twenty-four cents per pound;] *yarns*, thirty-five per centum ad valorem. [Hemp yarns, five cents per pound.] [Jute yarns; twenty-five per centum ad valorem.]

335. Flax or linen thread, twine and pack thread[1] and all manufactures of flax, or of which flax shall be the component material of chief value not *specially enumerated or* [otherwise] provided for *in this act*, fifty per centum ad valorem.

336. *Flax or linen laces*, [thread lace][2] and insertings,

---

vised Statutes, where the linen section is identical with that of 1864. All linens are, therefore, necessarily classified according to the provisions of this act, irrespective of distinction as damasks, drills, or other special forms not enumerated in the act of 1864." (*S.* 1945.)

Linen curtains with lace borders, known to the trade as "etamine," held dutiable as manufactures of flax not otherwise provided for. (*S.* 5322.)

Handkerchiefs have given the department a good deal of trouble. The decision of the Supreme Court, in *Arthur* v. *Homer* (see note, *infra*), compelled a distinction between embroidered and unembroidered handkerchiefs. But, rather strangely, the department then insisted that unembroidered handkerchiefs made up and ready for use, were not dutiable under the provision for handkerchiefs, *eo nomine*, because a handkerchief was less than a yard in size, but were manufactures of flax not otherwise provided for. (*S.* 3709.) The same illogical rule was applied to linen doilies, towels, and napkins, cut apart, finished and ready for use. (*S.* 4072.) These decisions overlooked a ruling made in 1875, in *Mills* v. *Arthur*, tried in the Circuit Court, N.Y. dist., to the effect that the square yard duty was applicable to such goods. When the attention of the department was directed to this case, it again changed its ground, holding, under the advice of the attorney-general, that unembroidered linen handkerchiefs, doilies, towels, and napkins were dutiable at thirty-five or at forty per cent, according to the value per square yard (*S.* 4267); also linen glass-cloths, imported in pairs, joined by a fringe. (*S.* 4215.) The distinction between linen fabrics embroidered and unembroidered appears to be retained in the new law, the square yard duty, however, being done away with.

Furniture cloth, made wholly of jute, the warp being in the natural color of the fibre, and the filling dyed brown, held dutiable under this paragraph, and not under that providing for burlaps and like manufactures (*S.* 3744); also leather game-bags with flax nettings, flax being the component material of chief value (*S.* 4320); also burlap padding, intended as stiffening for garments (*S.* 3086); also piece-goods, fitted and intended for manufacture into horse covers (*S.* 4139); also textile fabrics of jute, some having a knotted fringe on the edge, others being table-covers. (*S.* 3619.)

[1] Merchandise too hard twisted for ordinary use as yarn, having all the attributes of thread, and its appearance indicating that it was to be used as such, held properly assessed as thread, and not as yarn. (*S.* 4877.)

Hemp twine held to be embraced in the term "linen twine." (*S.* 2572.) Hemp thread, however, was held dutiable as a manufacture of hemp not otherwise provided for. (*S.* 4317.) As to whether an article is a twine or a yarn, is purely a question of fact. (*S.* 4644.) The department at one time undertook to define yarn as a single thread more or less twisted, and twine as a double and retwisted thread; but this distinction has been abandoned as untenable, yarns being sometimes of double or four-fold strands, and generally above single. (*S.* 4644.) In *S.* 4948, the department said, "The difference between yarn and twine consists in the former being a material spun for weaving with little if any twist, while the latter is closely twisted, so as to make it strong and fit for use in binding packages of merchandise and the making of seines, nets, etc." An article called "salmon-net twine," held dutiable as yarn. (*S.* 4967.) Hemp carpet-yarns have always been classed at the ad valorem rate; hemp yarns for other purposes at five cents per pound. (*S.* 5262.)

[2] Laces found by a jury to be commercially known as thread laces were held by the

embroideries,[1] *or manufactures of linen, if embroidered or tamboured in the loom or otherwise, by machinery or with the needle or other process, and not specially enumerated or provided for in this act*, thirty per centum ad valorem.

337. [On all] Burlaps, *not exceeding sixty inches in width* [and like manufactures], of flax, jute, or hemp, or of which flax, jute, or hemp, *or either of them*, shall be the component material of chief value (except such as may be suitable for bagging for cotton), thirty per centum ad valorem.[2]

Supreme Court to be assessable as thread laces, whether made of cotton or of linen. (*Arthur* v. *Lahey*, 96 U.S., 112; *Smith* v. *Field*, 105 U.S., 52.)

The department had declared "torchon" and "Duchesse" laces, the former of linen, the latter of cotton, to be assessable, the former, as manufactures of flax not otherwise provided for, the latter, under the provision for cotton laces. As, however, the term "flax and linen laces" has been substituted for "thread laces," and the term "cotton laces" has been retained in the cotton schedule, it does not seem probable that there can be further confusion in classifying laces.

[1] [Embroidery. — Manufactures of cotton, linen, or silk, if embroidered or tambored, in the loom or otherwise, by machinery or with the needle, or other process, not otherwise provided for, thirty-five per centum ad valorem.]

The substance of this provision first appeared in act of March 2, 1861, similar manufactures of wool or worsted being, however, included in that enactment. Act of 1864 advanced the rates of duty on articles included in the flax schedule, such as manufactures of linen, etc., and controversies arose as to whether certain articles were included in the foregoing paragraph of the sundry schedule, or were to be assessed under the flax or other textile schedules. The Supreme Court, in *Arthur* v. *Homer*, 96 U.S., 137, reaffirmed the rule which that court has uniformly declared should govern questions of classification, — that articles commercially known as embroideries, were dutiable as such, and not under the textile schedules, the articles in controversy being manufactures of linen, embroidered.

The department has held that linen sheets and pillow-shams, hemstitched and "blocked," the blocks being formed by hemstitching in squares or blocks, a piece of tape or linen being sewed on to give the block thickness, were not embroidered goods. (*S.* 5101.) Numerous decisions have held that, in the case of embroidered goods composed wholly or in part of wool, or of silk, the provisions of the wool or silk schedules controlled the classification. These decisions have now no practical value, and it is not necessary to consider whether, even had the law not been revised, they could all be maintained.

[2] Although the following decisions are not, in all respects, applicable, since the changes of phraseology and the omission of the words "and like manufactures," from § 337, yet the wording of §§ 341, 342, having been retained, they are not without value: —

Jute twist, of double the value of burlaps, with the yarns doubled and twisted, held not dutiable under this paragraph, but at thirty-five per cent., under § 333.

Merchandise consisting of a coarsely-woven fabric of flax, unbleached, about 30 inches in width, with single warp and filling, and counting about 18 threads of warp under a 37-inch burlap glass, held dutiable as "burlaps and like manufactures." (*S.* 1980.)

Manufactures of jute, being burlaps so far as the mode of manufacture is concerned, but fitted by exceptional weight for the manufacture of bags, held dutiable as "burlaps." (*S.* 3167.)

The term "burlaps," does not, in commercial usage, by which descriptive terms applied to articles of commerce must be construed, mean "oil-cloth foundations" or "floor-cloth canvas." "Oil-cloth foundations" and "floor-cloth canvas" are, in commerce, convertible terms for designating the same article, and it is clear that Congress intended that they should be so understood. While the act of June 6, 1872, provides that an import duty of 30 per cent. ad valorem shall be levied "on all burlaps and like manufactures of flax, jute, or hemp, or of which flax, jute, or hemp, shall be the component material of chief value, except such as may be suitable for bagging cotton," the fact that such burlaps are suitable, and can be and are used

338. Oil-cloth foundations, or floor-cloth canvas, *or burlaps exceeding sixty inches in width*, made of flax, jute, or hemp, or which flax, jute, or hemp, *or either of them*, shall be the component material of chief value, forty per centum ad valorem.

339. Oil-cloths for floors, stamped, painted, or printed, [valued at fifty cents or less per square yard, thirty-five per centum ad valorem; valued at over fifty cents per square yard] and on all other oil-cloth (except silk oil-cloth), and on water-proof cloth, not otherwise provided for [forty-five] *forty* per centum ad valorem.[1]

340. Gunny-cloth, not bagging, valued at ten cents or less per square yard, three cents per pound; valued at over ten cents per square yard, four cents per pound.

341. Bags [cotton bags], and bagging, and [all other] like manufactures, not [herein otherwise] *specially enumerated or* provided for *in this act* (except bagging for cotton), composed wholly or in part of flax, hemp, jute, gunny-cloth, gunny-bags, or other material, forty per centum ad valorem.[2]

342. [On] Bagging for cotton, or other manufactures not [otherwise herein] *specially enumerated or* provided for *in this act*, suitable to the uses for which cotton-bagging is applied, composed in whole or in part of hemp, jute, *jute butts*, flax, gunny-bags, gunny-cloth, or other material, and

---

for oil-cloth foundations, or for any other purpose except bagging for cotton, is entirely immaterial, and does not subject them to an ad valorem duty of 40 per cent. *Arthur* v. *Cumming*, 91 U.S., 362.

The term "like manufacture to burlaps" is restricted to a fabric of a single warp and single filling, manufactured of jute, flax, or hemp, or of which flax, jute, or hemp shall be a component of chief value in the natural color of the fibre, not exceeding in count 24 porters or threads of warp under what is known as a 37-inch or burlap glass, being fifteen-sixteenths of an English inch, not creamed, bleached, printed, stained, or starched. But stripes (at the sides or centre) of colored thread of the same material and character, for the purpose of designating the manufacturer, will not be considered as conflicting with the above restriction. (*S.* 2754, 3366, 3481.)

Before the decision in *Arthur* v. *Cumming*, the department had classed burlaps of seventy-two inches or more in width as oil-cloth foundations. The goods in controversy in that case were seventy-six inches wide, but the court held that they were none the less dutiable as burlaps, if so designated commercially.

[1] Linoleum has always been classed under this paragraph, it being composed of the same materials as common oil-cloth except that powdered cork is mixed with the oils with which the canvas is covered and its uses being the same. (*S.* 3560.)

[2] Burlap tubing, consisting of a manufacture of jute woven into a tubular or circular form, so as to fit it for bagging, held dutiable under this paragraph (*S.* 4097); also Dundee double-warp bagging, of jute, not fit for cotton-bagging (*S.* 1690, modifying previous decisions); also certain salt-sacking. (*S.* 2013.)

valued at seven cents or less per square yard, *one and one-half* [two] cents per pound; valued at over seven cents per square yard, *two* [three] cents per pound.[1]

343. Tarred cables or cordage, three cents per pound.

344. Untarred manila cordage, two and one-half cents per pound.

345. All other untarred cordage, three and one-half cents per pound.

346. Seines, *and seine and gilling twine, twenty-five per centum ad valorem* [six and a half cents per pound].

347. Sail-duck, or canvas for sails, thirty per centum ad valorem.

348. Russia and other sheetings, of flax or hemp, brown *or* [and] white, thirty-five per centum ad valorem.

349. All other manufactures of hemp *or manila*, or of which hemp *or manila* shall be a component material of chief value, not *specially enumerated* [otherwise herein] *or* provided for *in this act, thirty-five* [thirty] per centum ad valorem.

350. Grass-cloth and [all] other manufactures of jute, *ramie, China,*[2] *and* [or] sisal grass, not *specially enumerated or* [otherwise] provided for *in this act, thirty-five* [thirty] per centum ad valorem.

Schedule K. [L. Wool and Woolen Goods] Wool[3] and Woolens.

351. All wools, hair of the alpaca, goat, and other like

---

[1] Certain "hop-sacking," of jute, held dutiable under this paragraph. (*S.* 5450.)

[2] Ramie and China-grass, were here inserted in order that this paragraph should embrace such articles as China-grass yarn, made of ramie, China, or sea-grass, China-grass noils, combed and prepared for spinning yarn, thread on spools, made from ramie or China-grass, all of which articles have heretofore been assessed for duty under § 394, Sundry Schedule, as articles composed of grass, etc. (*S.* 2133, 3470, 3621.)

[3] Of that part of this schedule relating to wool, the Tariff Commission say: —

"The reduction suggested is the removal of the 11 per cent. and 10 per cent. ad valorem duty on wools of the first and second class, respectively, and a reduction of one-half cent per pound on wools of the third class valued at less than 12 cents per pound, and one cent per pound if valued at above 12 cents per pound. This arrangement while, as is believed, not seriously interfering with the defence of the domestic wool-grower, will tend to simplify the operation of the law, by making duties specific instead of compound, thus facilitating enforcement, while insuring collection of the entire duty for which importations are liable.

. . . . . .

"The duty recommended on wools of the third class (carpet wools), which find quite limited competition in the flock products of this country, and which comprised nearly

animals, shall be divided, for the purpose of fixing the duties to be charged thereon, into the three following classes[1] : —

352. CLASS ONE, CLOTHING-WOOLS. — That is to say, merino, mestiza, metz, or metis wools, or other wools of merino blood, immediate or remote, down clothing-wools, and wools of like character with any of the preceding, including such as have been heretofore usually imported into the United States from Buenos Ayres, New Zealand, Australia, Cape of Good Hope, Russia, Great Britain, Canada, and elsewhere, and also including all wools not hereinafter described or designated in classes two and three.

---

two-thirds of the wool importations for 1881, calculated on the average prices for that year, is about 24 per cent., and is believed to be at a fair revenue standard.

"The removal from 32 cents to 30 cents of the division between wools paying the respective duties of 10 and 12 cents per pound, will be found to more nearly represent the average between the values of those grades imported which, for the year 1881, were on wools of the first class, 22.5 and 38 cents respectively, averaging 30.2 cents.

. . . . . .

"The classification of wools for duty under the existing law has been retained. This classification, based on blood of the animals bearing the wool, has been found to meet all requirements, being easily understood by the custom's officers, and reducing opportunities for evasion to the minimum." — *Rep. Tariff Commission pp.* 28, 29.

In the schedule proposed by the Tariff Commission, the word "like," in the four places where it occurs in speaking of "hair of the alpaca, goat, and other like animals," was left out, in order — said the commission in its report — that camel's-hair, and other hairs used for mixing with wool, might bear the same rate of duty as the wools displaced by them.

[1] The classification of wools by race or blood was adopted in the belief that thus only could uniformity of classification be had, use varying with fashion and the state of the market. The department, in 1869, said: "It excludes coarse wools of the race or blood embraced in the first and second classes, which are really fit for nothing but carpet purposes, whilst, on the other hand, wools fit for other purposes than carpets might be included in the third class; but, as the percentage in either grade thus included or embraced is comparatively insignificant, no interest materially suffers by the practice. . . . . If, therefore, the wool in question be of native East India unmixed blood, its proper classification is in Class III. The quality of fineness, or the fact that it can be used in some of the coarser manufactures of wool, does not override the rule of classification by race or blood." (*S.* 361.) Again, in 1877: "This wool is a combing-wool grown in Australia, and is the product of a cross between the English blooded Cotswold sheep and the merino sheep of Australia, and is represented in the cabinet of samples No. 13. Although used for combing purposes, and known as cross-breed combing wool, yet, not being of full English blood as required under the provision of Class II., and containing a large proportion of merino, say, perhaps one-half, it brings its classification under the last clause of Class I." (*S.* 3304.) Mr. Geo. Wm. Bond, of Boston, has made valuable contributions to the subject of the classification of wools. One communication of his to the Secretary of the Treasury was published in the Bulletin of the National Association of Wool Manufacturers for 1873. Mr. Bond endorses the classification of Dr. L. T. Fitzinger, which he considers the only complete classification of the present day. Dr. Fitzinger's paper was published by the Imperial Academy of Sciences in Vienna, 1859-1860.

In 1873, the department directed that all fine noils imported in the oily condition should be assessed for duty under the concluding paragraph of Class I., as assimilating more nearly to clothing wools than to those of any other class; and, further, that such noils, not being in the condition usually or commercially recognized as scoured, should be charged a double duty as washed wool; these directions not, however, to affect the classification of noils taken from coarse wools, which were dutiable under Class III. (*S.* 1404.) Later, in explanation of these directions, the department declared that they were not to be construed as a departure from the rule of classification by race or blood, but that they were rendered necessary by the difficulty of deciding in most cases whether the noils, when apparently of Class II., were without admixture of clothing-wools. (*S.* 1433.)

353. CLASS TWO, COMBING-WOOLS. — That is to say, Leicester, Cotswold, Lincolnshire, Down combing-wools, Canada long wools, or other like combing-wools of English blood, and usually known by the terms herein used, and also all hair of the alpaca, goat, and other like animals.[1]

354. CLASS THREE, CARPET WOOLS AND OTHER SIMILAR WOOLS. — Such as Donskoi, native South American, Cordova, Valparaiso, native Smyrna, and including all such wools of like character as have been heretofore usually imported into the United States from Turkey, Greece, Egypt, Syria, and elsewhere.

355. The duty on [wool] *wools* of the first class which shall be imported washed shall be twice the amount of the duty to which *they* [it] would be subjected if imported unwashed; and the duty on *wools* [wool] of all classes which shall be imported scoured shall be three times the duty to which *they* [it] would be subjected if imported unwashed.[2] [And] The duty upon wool of the sheep, or hair of the alpaca, goat, and other like animals, which shall be imported in any other than [the] ordinary condition,[3] as now and heretofore practised, or which shall be changed in its character or condition for the purpose of evading the duty, or which shall be reduced in value by the admixture of dirt or any other foreign substance, shall be twice the duty to which it would be otherwise subject.

356. Wools of the first class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be [thirty-two] *thirty* cents or less per pound, ten cents per pound [and in addition

[1] Hair cut from the beard of the common white goat, cleaned and in lengths, for the manufacture of brushes, but not fit for combing or weaving, held not dutiable under this schedule, but as hair cleaned but unmanufactured. (*S.* 4108.) Such hair would now be free of duty probably, since the extension of the provision of the free list relating to hairs. (See § 716, infra.)

The hair of the Cashmere goat, held properly classed under this paragraph. (*S.* 4684.)

Wool pickings, from Canada, held dutiable under Class II. (*S.* 135.)

[2] Limed wool, held not to be dutiable as washed wool, the department ruling that the "liming" process does not have the effect of washing the wool, or of removing the dirt and grease therefrom. (*S.* 1660.)

[3] The department, in 1881, held that "wool tops" should be classed as scoured wool, and, further, that the character and condition of wool tops being essentially different from that of wool as commonly imported at the date of the passage of the wool tariff in 1867, they should be subjected to a double rate of duty. (*S.* 4777.)

thereto, eleven per centum ad valorem]; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed [thirty-two] *thirty* cents per pound, twelve cents per pound [and in addition thereto, ten per centum ad valorem].

357. Wools of the second class, and all hair of the alpaca, goat, and other like animals, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be [thirty-two] *thirty* cents or less per pound, ten cents per pound [and in addition thereto, eleven per centum ad valorem]; wools of the same class, the value whereof at the last port or place whence exported to the United States, excluding charges in such port, shall exceed [thirty-two] thirty cents per pound, twelve cents per pound [and in addition thereto, ten per centum ad valorem.]

358. Wools of the third class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall be twelve cents or less per pound, *two and a half* [three] cents per pound; wools of the same class, the value whereof, at the last port or place whence exported to the United States, excluding charges in such port, shall exceed twelve cents per pound, *five* [six] cents per pound.

359. Wools on the skin, the same rates as other wools, the quantity and value to be ascertained under such rules as the Secretary of the Treasury may prescribe.[1]

[Sheep-skins or Angora goat-skins, raw or unmanufactured, imported with the wool on, washed or unwashed; thirty per centum ad valorem on the skins alone.] [2]

360. Woolen rags, shoddy, mungo, waste, and flocks, *ten* [twelve] cents per pound.

---

[1] See Table on page 84.

[2] By virtue of this provision, not reënacted, the department has subjected sheep and Angora goat skins, with the wool on, to the duty on the wool, and to the thirty per cent. duty besides. (*S.* 729, 2089, 2490, 3112, 3414.)

The Hawaiian treaty exempts from duty hides and skins undressed, the product of the Hawaiian Islands. Held, that where skins were imported with the wool on, the wool on the skins was dutiable as other wools. (*S.* 3414.)

PERCENTAGE OF WOOLS ON THE SKINS.

ESTABLISHED BY TREASURY REGULATIONS.

Ports and Places whence Imported.	Description of Skins.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Weight of Skins.	Percentage of Wool.	Date of Regulations.	No. S.
Cape of Good Hope, special, viz.: —		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.		lbs.			
From Cape Town	Commonly called "Western Province Skins."	3	59	3½	60	4	60	4½	61	5	62	5½	64	6	65	6½	66	7	68	7½	69	. .	. .	. .	. .	June 2, 1872.	1159
From Port Elizabeth	General	2	51	2½	53	3	55	3½	67	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	" " "	"
From Port Elizabeth	Shearlings, average weight.	. .	. .	2½	31	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	Feb. 1, 1873.	1399
Cape of Good Hope (general)		. .	. .	. .	. .	4	59	4½	60	5	61	5½	62	6	63	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	Feb. 3, 1872.	1017
Beyrout	Average weight.	. .	. .	3.57	64	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	Feb. 1, 1873.	1399
South America		3	71	3½	72	4	72	4½	73	5	74	5½	75	6	76	6⅞	77	7	78	7½	78	8	79			April 22, 1872.	1100
Buenos Ayres		. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	8⅜	79½	9	80	9½	81	10	81			Sept. 3, 1872.	1219
" "	Shearlings, average weight.	. .	. .	3¾	64½	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	" " "	"
Demerara	Average weight.	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	7	74	. .	. .	. .	. .	. .	. .	Aug. 19, 1873.	1659
St. John, New Brunswick	Salted skins, average weight.	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	7	53	. .	. .	. .	. .	. .	. .	Feb. 1, 1873.	1399
Prince Edward Island	Salted skins, average weight.	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	7	63	. .	. .	. .	. .	. .	. .	" " "	"
New Zealand		. .	. .	3½	62	4	64	4½	65	5	66	5½	68	6	70	6½	72	7	73	. .	. .	. .	. .	. .	. .	June 2, 1872.	1159
" Dunedin		. .	. .	. .	. .	4	68	4½	68	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	Aug. 26, 1873.	1668
Swan River, Australia	Average weight.	. .	. .	. .	. .	4	54	4½	57	5	61	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	. .	Feb. 1, 1873.	1399

The above arrangement is that of Mr. Heyl.

NOTE. — In 1878 the department declared that the practice of making allowance for supposed increase of weight of wool either by absorption of moisture, or any other cause, except that of wetting by direct contact with sea-water, was unwarranted by law, and by department regulations. (*S.* 3454.) The department also holds that nothing is allowable for shrinkage by evaporation or otherwise during the voyage. (*S.* 5038.)

Where wool was purchased in a foreign port at a certain price, but not immediately shipped, and when afterwards shipped to the United States, the value of the wool had depreciated at the foreign port of purchase, held, that the appraisers could not, on the entry of the wool at a port of the United States, appraise it at less than the invoice value. (*S.* 1768, 3171. *Kimball* v. *The Collector*, 10 Wall., 436; *Haas* v. *Arthur*, 14 Blatch., 346. *Rev. Sts.* § 2900.)

361.[1] Woolen cloths, woolen shawls,[2] and all manufactures of wool of every description, made wholly or in part of wool, not [herein otherwise] *specially enumerated or* provided for *in this act*,[3] *valued at not exceeding eighty cents*

[1] Of the schedule of woollens, the Tariff Commission say: —

"The characteristic feature of this adjustment is the application of compound duties. While, in the opinion of the Commission, compound duties are generally objectionable, and their elimination is recommended in all the other schedules, there seem to be exceptional reasons for their retention in the schedule of woollens, although four commissioners refused to assent to the retention of compound duties in any case. The woollen industry is the principal and the only one of any magnitude burdened by a duty on raw material, and is therefore peculiarly entitled to the facilities for the arrangement of its defensive duties found in the system of compound duties for overcoming this difficulty. Besides, no system of specific duties could be devised to adequately cover the vast variety of fabrics produced in this branch of manufacture; while, on the other hand, a system of pure ad valorem duties, it is believed, would admit an injurious competition of foreign low shoddy goods with the sounder American fabrics, thus displacing the consumption of domestic wools, — a competition equally obnoxious to the wool grower and manufacturer. Moreover, besides the general objection to ad valorem duties, growing out of the prevalent system of undervaluation in the importation of foreign goods, an ad valorem duty so high as to cover the compensatory duty would be invidious, and liable to arbitrary reduction on the inconsiderate view that it is purely protective to the manufacturers. Justice to this branch of industry would seem to require that the distinction between the compensatory and defensive duty to the manufacturer should always be kept in view, as it is in the existing adjustment." — *Report Tariff Commission, p.* 30.

[2] Broché shawls the department refused to assess under this provision for shawls, claiming that such shawls were not the ordinary woollen shawls of commerce, but were dutiable under the provision for woollen clothing. (*S.* 2838.) The case of *Friedman* v. *Arthur*, Circuit Court, settled the claim of such shawls to be assessed for duty as "shawls," and, under the advice of the Attorney-General, the department last year directed that they should be so classified in the future. (*S.* 5117.) This decision, possibly, would be held to embrace "merino shawls," which also were refused classification as shawls by the department, and put into the category of clothing (*S.* 2997); and also, possibly, camels'-hair, India, and Cashmere shawls, to which the department applied the same rule of classification (*S.* 1535); but, in a decision subsequent to *S.* 5117, the department insisted upon classing worsted shawls under the clothing paragraph. (*S.* 5273.)

[3] As manufactures of wool, have been classed woollen blanketing in the piece (*S.* 4271); hemp bags, embroidered with worsted, the worsted being an important feature of the bags; also cottons and linen goods, possessing, though in small quantities, wool or worsted as an integral part; (*S.* 1822, 2134, 2375, 2523, 2694, 2712, 3103, 3409); straw baskets lined and embroidered with worsted (*S.* 3419); woollen racket-balls (*S.* 3921); table-mats, with leather tops and worsted linings (*S.* 4059); cotton table-covers edged with jute and wool fringe — the quantity of wool, though small, being held sufficient to control the classification. (*S.* 4785.)

per pound, thirty-five cents per pound and thirty-five per centum ad valorem; valued at above eighty cents per pound, thirty-five [fifty] cents per pound and in addition thereto *forty* [thirty-five] per centum ad valorem.

362. Flannels, blankets, hats of wool, knit-goods, *and all goods made on knitting-frames*,[1] balmorals, woolen and worsted yarns, and all manufactures of every description, composed wholly or in part of worsted, the hair of the alpaca, goat, or other [like] animals[2] (except such as are composed in part of wool), not *specially enumerated or* [otherwise] provided for *in this act*, valued at not exceeding *thirty* [forty] cents per pound, *ten* [twenty] cents per pound; *valued at above thirty cents per pound, and not exceeding forty cents per pound, twelve cents per pound;* valued at above forty cents per pound, and not exceeding sixty cents per pound, *eighteen* [thirty] cents per pound; valued at above sixty cents per pound, and not exceeding eighty cents per pound, [forty] *twenty-four* cents per pound; *and in addition thereto, upon all the above-named articles, thirty-five per centum ad valorem;* valued at above eighty cents per pound, *thirty-five* [fifty] cents per pound, and in addition thereto, [upon all the above-named articles, thirty-five] *forty* per centum ad valorem.

---

[1] Schedule M of the Revised Statutes contained the following paragraph, which is left out of the new law: —

[Clothing, ready-made, and wearing apparel of every description, of whatever material composed, except wool, silk, and linen, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, not otherwise provided for, caps, gloves, leggings, mitts, socks, stockings, wove shirts and drawers, and all similar articles made on frames, of whatever material composed, except *wool*, silk, and linen, worn by men, women, or children, and not otherwise provided for, articles worn by men, women, or children, of whatever material composed, except *wool*, silk, and linen, made up, or made wholly or in part by hand, not otherwise provided for; thirty-five per centum ad valorem.] Amended by act of August 7, 1882, by the insertion of the word "wool," as indicated by italics.

Under this paragraph were classed cotton gloves lined with leather; (*S.* 4194), gutta-percha dress shields, covered with cotton and bound with silk braid, the importers claiming for them classification as manufactures of gutta-percha. (*S.* 3733.) The amendment of the above paragraph by the insertion of the word "wool" was the result of the decision of the Supreme Court in *Vietor* v. *Arthur*, 104 U.S., 498, under which caps, stockings, etc., of wool, knit on frames, were held dutiable thereunder and not under the provisions of the woollen schedule. As it was evident that this result was not intended when the tariff was framed, the amendment followed as of course.

[2] It will be noticed that the word "like" is omitted, where manufactures of the "hair of the alpaca, goat, or other animals" are spoken of. Calf-hair goods, hereafter, are provided for under this provision, without regard to the vexed question of whether they contain an admixture of wool or not, this question having raised a famous controversy a few years ago, since the close of which, in 1876, these goods have been assessed as manufactures, in part, of wool (*S.* 3011, 3393); also cow-hair goods, camels'-hair goods, etc.

363. Bunting, [twenty] *ten* cents per square yard, and in addition thereto, thirty-five per centum ad valorem.

364. Women's and children's dress goods,[1] *coat linings*, [and real or imitation] Italian cloths,[2] *and goods of like description*, composed [wholly or] in part of wool, worsted, the hair of the alpaca, goat, or other [like] animals, valued at not exceeding twenty cents per square yard, *five* [six] cents per square yard, and in addition thereto, thirty-five per centum ad valorem; valued at above twenty cents *per* [the] square yard, *seven* [eight] cents per square yard, and [in addition thereto] forty per centum ad valorem; *if composed wholly of wool, worsted, the hair of the alpaca, goat, or other animals, or of a mixture of them, nine cents per square yard, and forty per centum ad valorem, but all such goods with selvedges, made wholly or in part of other materials, or with threads of other materials introduced for the purpose of changing the classification, shall be dutiable at nine cents per square yard, and forty per centum ad valorem: Provided, That all such* [But on all] goods weighing *over* four ounces [and over] per square yard, *shall pay a* [the] duty *of* [shall be fifty] thirty-five cents per pound and [in addition thereto] *forty* [thirty-five] per centum ad valorem.

365. Clothing, ready-made, and wearing apparel of every description *not specially enumerated or provided for in this*

[1] The department has been troubled in placing an exact definition upon the term "Women's and children's dress goods," goods commercially known as "dress goods" being, not infrequently, used for upholstery and other purposes, as well as for men's wear. At one time the department took the position of assuming that figured and fancy alpacas, diagonals, etc., were women's and children's dress goods if colored, but not if black, because, if black, they were equally suitable for men's wear. The evidence upon the trial of *Herman* v. *Arthur*, Circuit Court, N.Y. dist., brought out this fact, otherwise well known. In 1877, after the trial of this case, the following rule was laid down, which the department has since sought to adhere to as closely as possible: —

"All fabrics composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other like animals, weighing less than four ounces to the square yard, and known as figured and fancy alpacas, diagonals, mohair serges, fancy mohair, or London twills, shall be classified as women's and children's dress goods, or as assimilating thereto, under the decision in *Herman* v. *Arthur* and the provision of the tariff; but when such fabrics are obviously designed for use in the manufacture of upholstery or other articles, and are not of the character sold as dress goods for women and children, they will be excluded from classification as dress goods. (*S.* 3237.)

[2] The department formerly held that "striped" and "fancy" Italian cloths were dutiable, not as Italian cloths, but as manufactures of worsted not otherwise provided for (*S.* 1922), and maintained this position until the Circuit Court for the southern district of New York, in *Blumgart* v. *Arthur*, ruled that such cloths were embraced within the term "Italian cloths." Since the above decision the rule of the department has been that laid down by the court. (*S.* 3020.)

act, and balmoral skirts, and skirting, and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other [like] animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer, except knit goods, *forty* [fifty] cents per pound, and in addition thereto, *thirty-five* [forty] per centum ad valorem.[1]

366. Cloaks, dolmans, jackets, talmas, ulsters, or other outside garments for ladies' and children's apparel and goods of similar description, or used for like purposes, composed wholly or in part of wool, worsted, the hair of the alpaca, goat, or other animals, made up or manufactured wholly or in part by the tailor, seamstress, or manufacturer (except knit goods), forty-five cents per pound, and in addition thereto forty per centum ad valorem.

367. Webbings, *gorings*, *suspenders*, *braces*,[2] beltings, bindings, braids, galloons, fringes, gimps, cords, cords and tassels, dress trimmings,[3] head nets, buttons, or barrel buttons, or buttons of other forms for tassels or ornaments, wrought by hand, or braided by machinery, made of wool, worsted [or mohair], *the hair of the alpaca, goat, or other animals*, or of which wool, worsted, *the hair of the alpaca, goat, or other animals* [or mohair] is a component material, *thirty* [fifty] cents per pound, and in addition thereto, fifty per centum ad valorem.

---

[1] Leather jackets, lined with woollen, were held dutiable under this paragraph, the importers contending that they should be assessed as manufactures of leather (*S.* 5373); also mufflers of worsted, cotton and silk, made up and ready for wear, the worsted comprising more than twenty-five per cent. of their value. (*S.* 4986.)

[2] "Webbing, goring, suspenders, braces," are also enumerated in the cotton schedule of the new law, § 323, while "braces, suspenders, webbing," are not named in the paragraphs of the new law relating to manufactures of India-rubber, §§ 452, 453. The effects of these changes are obvious. There has been much uncertainty and litigation attendant upon the classification of goods falling within these terms. The Supreme Court, in *Arthur* v. *Davies*, 96 U.S., 135, was called upon to classify suspenders and braces; another case was pending in the same court at the time of the passage of the new law, and there have been several cases in the lower federal courts.

[3] Flannel strips, embroidered with cotton or silk, used for trimming women's underclothing, held dutiable as dress-trimmings of wool or worsted (*S.* 3178, 3837); also wool guipure lace, held dutiable under this paragraph. (*S.* 2276 affirmed by the Circuit Court for the southern district of New York.) On the other hand, worsted Yak laces, which were similarly classed by the department, were found by the same court in *Duden* v. *Arthur*, to be dutiable as manufactures of worsted not otherwise provided for, on the ground that they were not termed dress-trimmings by dealers, although generally used for trimming dresses and cloaks. The department acquiesced in this decision. (*S.* 4360.)

368. Aubusson [and] Axminster[1] *and chenille* carpets, and carpets woven whole for rooms, *forty-five cents per square yard, and in addition thereto, thirty* [fifty] per centum ad valorem.

369. Saxony, Wilton, and Tournay velvet carpets, [wrought by the Jacquard machine], *forty-five* [seventy] cents per square yard, and in addition thereto, *thirty* [thirty-five] per centum ad valorem.[2]

370. Brussels carpets [wrought by the Jacquard machine], *thirty* [forty-four] cents per square yard, and in addition thereto, [thirty-five] *thirty* per centum ad valorem.

371. Patent velvet and tapestry velvet carpets, printed on the warp or otherwise, [forty] *twenty-five* cents per square yard, and in addition thereto, [thirty-five] *thirty* per centum ad valorem.

372. Tapestry Brussels carpets, printed on the warp or otherwise, *twenty* [twenty-eight] cents per square yard, and in addition thereto, *thirty* [thirty-five] per centum ad valorem.

373. Treble ingrain, three-ply, and worsted-chain Venetian carpets, *twelve* [seventeen] cents per square yard, and in addition thereto, *thirty* [thirty-five] per centum ad valorem.

374. Yarn Venetian, and two-ply ingrain carpets[3] [twelve] *eight* cents per square yard, and in addition thereto, [thirty-five] *thirty* per centum ad valorem.

375. Druggets[4] and bockings,[5] printed, colored, or other-

---

[1] French Moquette carpeting, held to be identical with Axminster, and dutiable as such. (*S.* 2638.)

[2] Carpets similar to the above, but manufactured without the use of the Jacquard machine, were assessed at forty per cent. ad valorem as carpets not otherwise specified. (*S.* 4720.) On the other hand, carpets upon which the Jacquard machine was used, but which were not, in fact, Saxony, Wilton, Tournay or Brussels carpets, were similarly assessed. (*S.* 4921.)

[3] Two-ply ingrain carpeting of wool, grass, and cotton, called "Angola carpeting," held dutiable as two-ply ingrain, this term being deemed by the department to designate the style of carpet and mode of manufacture, rather than the material. (*S.* 1463.)

[4] The U.S. District Court, Baltimore, in *U. S.* v. *Turnbull*, held that felt carpetings were improperly classed as druggets; that the proper classification was as carpets not otherwise specified, at forty per cent. The department adopted this rule of classification. (*S.* 1011.)

[5] Baize and bocking, held to be synonymous terms, and baize, therefore, dutiable at the rate named for bocking. (*S.* 3279.)

wise, *fifteen* [twenty-five] cents per square yard, and in addition thereto, *thirty* [thirty-five] per centum ad valorem.

376. Hemp or jute carpeting, [eight] *six* cents per square yard.[1]

377. Carpets and carpetings of wool, flax, or cotton, or parts of either or other material, not otherwise herein specified, forty per centum ad valorem; and mats, rugs, screens, covers, hassocks, bedsides, and other portions of carpets or carpetings, shall be subjected to the rate of duty herein imposed on carpets or carpeting of like character or description; and the duty on all other mats not exclusively of vegetable material, screens, hassocks, and rugs, shall be *forty* [forty-five] per centum ad valorem.[2]

378. Endless belts or felts for paper or printing machines, twenty cents per pound and thirty [thirty-five] per centum ad valorem.[3]

Schedule L. — Silk and Silk Goods.[4]

379. *Silk, partially manufactured from cocoons, or from*

---

[1] Madras carpeting, made of jute on a Jacquard machine, held dutiable as jute carpeting, and not as "Brussels carpet wrought by the Jacquard machine." (*S.* 4861.)

[2] The line of distinction between carpets and rugs is an arbitrary one. One hundred square feet is a carpet, less, a rug (*S.* 2577); cotton rugs, similar to cotton carpetings, held dutiable at like rates (*S.* 3390); jute rugs, at rates similar to jute carpeting (*S.* 5481); so-called samples of Axminster carpeting, consisting of pieces over a yard long, having a merchantable value, and fit for use as rugs, held dutiable at the rate named for Axminster carpeting (*S.* 2640); goat-skins, cut in such forms that when put together they would form rugs, and which had, in fact, been sewn together in the form of rugs, and afterwards ripped apart, dutiable as "all other mats . . . and rugs," under the last clause of this paragraph (*S.* 3063); the same rule was applied to goat-skins, claimed to be carriage-robes, but in such condition that they could be used as rugs, and were, in fact, extensively sold and used as such (*S.* 5484); turkey rugs, held dutiable under the same provision (*S.* 2836).

[3] Endless belts of cotton and India-rubber, held not dutiable under this paragraph. (*S.* 3212.) When this provision was inserted in the tariff, in 1867, endless belts were not made of cotton and India-rubber.

[4] The old law given is that of February 8, 1875. For purposes of comparison, Schedule H. of the Revised Statutes is here inserted.

Schedule H. — Silks and Silk Goods.

[Silk in the gum not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem.

Spun silk for filling in skeins or cops, thirty-five per centum ad valorem.

Floss silks, thirty-five per centum ad valorem.

Sewing-silk in the gum or purified, forty per centum ad valorem.

Silk twist, twist, composed of mohair and silk, forty per centum ad valorem.

Dress and piece silks, ribbons, and silk-velvets, or velvets of which silk is the component material of chief value, sixty per centum ad valorem.

Silk vestings, pongees, shawls, scarfs, mantillas, pelerines, handkerchiefs, vales, laces, shirts, drawers, bonnets, hats, caps, turbans, chemisettes, hose, mits, aprons,

waste silk, and not further advanced or manufactured than carded or combed silk, fifty cents per pound.[1]

380. *Thrown silk, in gum, not more advanced than singles, tram, organzine, sewing silk, twist, floss, in the gum, and spun silk, silk threads or yarns, of every description, purified or dyed, thirty per centum ad valorem.*[2]

[On spun silk for filling, in skeins or cops, thirty-five per centum ad valorem; on silk in the gum, not more advanced than singles, tram, and thrown or organzine, thirty-five per centum ad valorem; on floss-silks, thirty-five centum ad valorem; on sewing silk, in the gum, or purified, forty per centum ad valorem.]

381. On lastings, mohair cloth, silk twist, or other manufactures of cloth, woven or made in patterns of such size, shape, or form, or cut in such manner as to be fit for buttons exclusively, ten per centum ad valorem.[3]

---

stockings, gloves, suspenders, watch-chains, webbing, braids, fringes, galloons, tassels, cords, and trimmings, and ready-made clothing of silk, or of which silk is a component material of chief value, sixty per centum ad valorem.

Buttons and ornaments for dresses and outside garments made of silk, or of which silk is the component material of chief value, and containing no wool, worsted, or goats' hair, fifty per centum ad valorem.

Manufactures of silk, or of which silk is the component material of chief value, not otherwise provided for, fifty per centum ad valorem.]

[1] This paragraph was proposed by the Silk Association of America, and was rendered necessary by the uncertainty which has attended the classification of silk in this stage of manufacture. Such silk was formerly entered free of duty as silk waste; but, in 1878, the officials of the New York custom house took the ground that it should pay a duty of sixty per cent. The department overruled the suggestion (*S.* 3752), and soon afterwards the silk was imported drawn down to the size of the finger. It was refused passage through the custom house free of duty, and sixty per cent. was paid upon it, after some controversy. This duty, it was conceded on all hands, was disproportionately high, but there seemed to be no middle ground on which it could stand. Fifty cents per pound is probably, about two-fifths the duty exacted under the new law upon silk in its more advanced stages of manufacture.

[2] This paragraph, in its present form, being sufficiently comprehensive to embrace all sewing silks, threads, and yarns, makes it unnecessary to refer to discussions that have been had concerning cordonnets and sewing-silk, organzine, silk warps, spun-silk for spinning, silk in skeins or cops, etc., etc.

[3] It is not enough that silk rags, the refuse of millinery cuttings, etc., are intended for use as button-stuff, to bring them within the purview of this paragraph, they neither being woven nor cut into special forms such as to adapt them for button coverings. Such rags, held dutiable as manufactures of silk not otherwise provided for. (*S.* 611, 3311, 3325.) The assistant appraiser in the silk department of the New York custom house stated to the Tariff Commission that none of the pieces in some of these lots were smaller than the palm of the hand, and were adapted to no other use than that for which they were intended, and that, in his opinion, they were improperly classed at the higher rate, as goods not otherwise provided for. (*Rep. Tariff Commission, p.* 510.) Another assistant appraiser in the worsted dress goods division of the New York custom house, testified as to the difficulty experienced in determining what goods to pass under this paragraph. Silk goods have been brought in with holes punched here and there at regular intervals, under the claim that the punching was for buttons exclusively, and it has been alleged that they were used for making neck-ties and for other purposes. The department refused to admit for classification

382. On all goods, wares, and merchandise not *specially enumerated or* [otherwise herein] provided for *in this act*, made of silk, or of which silk is the component material of chief value [irrespective of the classification thereof for duty by or under previous laws, or of their commercial designation, sixty] *fifty* per centum ad valorem: [*Provided*, That this act shall not apply to goods, wares, or merchandise which have, as a component material thereof, twenty-five per centum or over in value of cotton, flax, wool, or worsted.] [1]

SCHEDULE M. — BOOKS, PAPERS, ETC.[2]

383. Books [periodicals], pamphlets, bound or unbound, and all printed matter, *not specially enumerated or provided*

---

under this paragraph so-called "button-stuff," of worsted, where the patterns were not separated by cutting, but only by a thread, and by a difference in texture, it being apparent that the goods might be put to other uses. (*S.* 3878.) The same rule was applied to worsted goods having holes an inch long cut at regular intervals through the fabric, the space between the holes being 7½ inches one way, and 8 inches the other. (*S.* 4081.) In 1880, the department declared that no general rule could be laid down governing the classification of such goods, and that the question of size, cut, shape, etc., of goods claimed to be button-stuff, was one of fact for the appraiser to determine; that the fitness of the goods for buttons only, could not be decided wholly with reference to the space between the cuttings; that, at the same time, it appeared that velvets, silks, satins, bombazines, Cashmeres, Italians and other fabrics of fine materials, punched at the rate of twenty-five holes to the square yard, the holes seven inches from centre to centre, and linens, mohairs and coarser fabrics, containing sixteen holes to the square yard, the holes nine inches from centre to centre, might, not improperly, be classed as fit only for buttons. (*S.* 4394.) Button covers of silk twist, on metal frames, intended and exclusively adapted for use as button covers, held dutiable as such, and not as manufactures of silk and metal. (*S.* 3084.)

[1] The Supreme Court, in *Arthur* v. *Morrison*, 96 U.S., 108, held that silk veils, known commercially as "crape veils," were not dutiable under the specific provision for silk veils, in the silk schedule of the Revised Statutes, but as manufactures of silk not otherwise provided for.

Arthur v. *Unkart*, 96 U.S., 118, decided that gloves commercially known as "silk plaited gloves," or "patent gloves," made on frames, and having cotton for the component part of chief value, were not dutiable under the silk schedule, but as articles, etc., made on frames. The department extended the rule thus laid down to silk plaited shirts and drawers, similarly made. (*S.* 3771.) The Supreme Court, in *Smythe* v. *Fiske*, 23 Wall. 374, decided that neck-ties, composed 38 per cent. of cotton, 62 per cent. of silk, known commercially as "silk embroidered cambric ties," should not be assessable under the silk schedule, but as embroideries.

The above decisions, though having no applicability under the new law, are valuable as illustrating the principles governing the interpretation of tariff law by the court of last resort.

As bearing upon the principles that have governed the action of the courts and department in classifying goods for duty under the silk schedule, see *Solomon* v. *Arthur*, 102 U.S., 208; *Swan* v. *Arthur*, 103 U.S., 597, and *S.* 636, 1581, 1610, 2131, 2463, 2464, 2566, 2672, 2747, 2779, 2808, 2851, 2885, 2933, 3125, 3365, 3696, 3973, 4146, 4218, 4315, 4375, 4408, 4418, 4453, 4583, 5128, 5213, 5285, 5316, 5349.

[2] The former law contained no book schedule. The articles embraced in this schedule are to be found in the sundry schedule of the former law. The Tariff Commission recommended for free entry, books by foreign authors, not published in the United States, in single copies for use, and not for sale; but Congress did not see fit to adopt the recommendation. It will be noticed that newspapers and periodicals are allowed free entry. See note, § 744, *infra*.

for in this act, engravings bound or unbound, *etchings*, illustrated books [and papers, and] maps, and charts, twenty-five per centum ad valorem.[1]

---

[1] To define the meaning of the terms "engravings" and "printed matter," has afforded the department considerable difficulty. In 1876, (*S.* 2950) rules were laid down which were explicit enough, but which failed to receive the assent of the courts. The Supreme Court, in *Arthur* v. *Moller*, 97 U.S., 365, discussed the question, although the precise point in issue in that case was as to the classification of decalcomanie pictures, which the department had assessed as manufactures of paper, but which the court held to be dutiable at the lower rate then applicable to printed matter. The department, in the light of this decision, and of the dicta thrown out by the court, revised its rules. (*S.* 3947.) The court had stated in substance that printing includes most of the forms of figures, characters, or representations, colored or uncolored, that might be impressed on a yielding surface, and that it was not necessary that the characters produced should be letters or numerals, or the result of types or stereotypes, or be reading matter. The department directed that the decision be applied to blank forms, i.e., forms for deeds, checks, bill-heads, etc., and to chromo-lithographs, not embossed. After the promulgation of the modified rules, the Circuit Court, for the southern district of N.Y., held, in *Benziger* v. *Arthur*, that the following classes of pictures were dutiable under the provision for printed matter, viz.: (1) Printed representations of the Lord's Supper; (2) plainly printed pictures with scalloped edges; (3) pictures printed in colors and mounted on card-board with fancy border; (4) small pictures with borders made to resemble lace; (5) small embossed pictures, printed plain or in colors, stamped by embossing-machine. The department, advised by the Attorney-General, acquiesced in this decision, and admitted that chromo-lithographs, though embossed, should be assessed as printed matter within the rule, as laid down by the Supreme and Circuit Courts. (*S.* 4719, 4767.)

Chromos mounted on terra-cotta, were held assessable, not as printed matter, with which chromos, ordinarily, are classed, but at the rate at which the material of chief value was chargeable. (*S.* 5653.)

Printed cards, held none the less dutiable as printed matter because joined together by cotton. (*S.* 4744.) Combination cards, consisting of pictures so arranged that a silk ribbon attached displayed or concealed them, held dutiable as manufactures of paper (*S.* 4767); also cards with mottoes printed on them. (*S.* 4221.)

Photographs, on card or paper, colored and uncolored, have been held dutiable, by assimilation, as engravings, if on other materials, however, they are classed as manufactures of those materials. (*S.* 2633, 2641, 3060, 3211.) Lithographic views, enclosed in book-covers, held dutiable by assimilation, as bound engravings. (*S.* 2845.) The department has said that, in limited numbers photographs may be imported through the mail for personal use or distribution to relatives or friends without entry or payment of duty; that photographs imported for sale, or in considerable numbers, or contracted for and supplied to classes in schools or colleges, are dutiable, and they must be entered at the proper custom-house according to the usual course of procedure; that packages of photographs should not be sent by post. (*S.* 3060.)

The following are the provisions of act of March 3, 1879, relative to transmission of printed matter through the mails: —

SECT. 17. . . . . Printed matter, other than books received in the mails from foreign countries, under the provisions of postal treaties or conventions, shall be free of customs duty, and books which are admitted to the International mails exchanged under the provisions of the Universal Postal Union Convention, may, when subject to customs duty, be delivered to addresses in the United States, under such regulations for the collection of duties as may be agreed upon by the Secretary of the Treasury and the Postmaster General.

SECT. 19. That "printed matter" within the intendment of this act is defined to be the reproduction upon paper, by any process except that of hand-writing, of any words, letters, characters, figures, or images, or of any combination thereof, not having the character of an actual and personal correspondence.

The following paragraphs are from the instructions of the Postmaster General, approved by the Secretary of the Treasury (*S.* 4027, 4198): —

"Unsealed packages received in the mails from foreign countries which are found on examination by customs officers to contain articles liable to customs duties, shall be delivered by the postmaster at the exchange office of receipt to the proper officer of the customs for the collection of the duties chargeable thereon, with notice of such delivery to the person addressed.

"But books received from countries or colonies of the Universal Postal Union, which are found to be dutiable, shall, when addressed to post offices other than the exchange office of receipt, be promptly transmitted by mail to the addresses, charged with the amounts of customs duties levied thereon, respectively; which amounts post-

384. Blank books, bound or unbound, *and blank books for press copying*, twenty [-five] per centum ad valorem.[1]

385. Paper, sized or glued, suitable only for printing paper, twenty [-five] per centum ad valorem.[2]

386. Printing-paper, unsized, used for books and newspapers exclusively, [twenty] *fifteen* per centum ad valorem.

387. Paper, manufactures of, or of which paper is a component material, not *specially enumerated or* [otherwise] provided for *in this act, fifteen* [thirty-five] per centum ad valorem.

388. Sheathing-paper, ten per centum ad valorem.

389. Paper boxes, and all other fancy boxes, thirty-five per centum ad valorem.

390. Paper envelopes, *twenty-five* [thirty-five] per centum ad valorem.

391. Paper-hangings[3] and paper for screens or fire-boards, paper[4] antiquarian, demy, drawing, elephant, foolscap, im-

---

masters at the offices of destination will collect of the addressees on their delivery, and remit by first mail thereafter to the collector of the customs of the district in which the exchange post-office of receipt is situated; and in case of the refusal or neglect of addressees of such dutiable books to apply for them at the post-office of destination within a period of thirty days from the date of their receipt at said office, and pay the customs duties and any postage charges levied thereon, the postmaster of said office will specially return the same to the collector of the customs of the aforementioned district.

"Postmasters are instructed to collect the customs duties on such books forwarded to their offices for delivery to addressees, and promptly remit the sums so collected by them to the collectors of the customs in the manner prescribed by the Secretary of the Treasury; but the postal revenues are not in any manner to be credited or charged with such duties."

The department for a time waived, he collection of duties on books imported through the mails of less value than $1; but, in 1881, directed that all books, of whatever value, should be assessed for duty, the provision for books to include those bound in stiff covers, and those usually so bound. (*S.* 4837.)

[1] Scrap-books, held not to be blank-books, within the meaning of the above paragraph, but to be dutiable as manufactures of leather or paper, or whatever the component material of chief value may be. (*S.* 1529.)

[2] The department holds that, because sized or glued printing-paper is suitable for other purposes than for printing-paper, it is not to be excluded from classification under this paragraph, as the effect of such a construction of the paragraph would be to render it inoperative, there being no printing-paper unfit for other uses; that paper recognized by the trade as sized printing-paper, and generally used for printing, should be assessed as such. (*S.* 4455.)

Lithographic paper, generally used for the printing of illustrations for books or business cards, held dutiable under this paragraph. (*S.* 5015.)

[3] That paper-hangings were artistically painted was held not to remove them from the category of paper-hangings to that of paintings, they being still intended for use as paper-hangings, and of no greater value than many styles of printed wall-paper. (*S.* 4437.)

[4] There should be a comma between "paper" and "antiquarian." There was one in the corresponding paragraph of the Revised Statutes, in the schedule of the Tariff Commission, and in the drafts of the bill as read in Congress while on its passage.

perial,[1] letter, note, and all other paper not *specially enumerated or* [otherwise] provided for *in this act, twenty-five* [thirty-five] per centum ad valorem.[2]

392. [Dried pulp.] *Pulp, dried, for paper-makers' use, ten* [twenty] per centum ad valorem.[3]

SCHEDULE [M.] N. — SUNDRIES.

393. Alabaster and spar *statuary and* ornaments, [thirty] *ten* per centum ad valorem.[4]

394. Baskets, and all other articles composed of grass, osier, palm-leaf, whalebone, or willow, or straw, not specially enumerated or provided for in this act, *thirty* [thirty-five] per centum ad valorem.[5]

395. [All] Beads and bead ornaments *of all kinds*, except amber, fifty per centum ad valorem.[6]

---

[1] In the corresponding paragraph of the Revised Statutes there was no comma between "imperial" and "letter."

[2] Photographic paper, held dutiable as paper not otherwise provided for (*S.* 1856, 5302); also box-paper in sheets, with designs printed upon it (*S.* 5485); also paper prepared for the use of gold-beaters (*S.* 3508); also plate-paper. (*S.* 1549.)

[3] The Tariff Commission recommended this article for free entry.

[4] Alabaster statuary, the department, in 1874, refused to class with paintings and statuary not otherwise provided for, but assessed it for duty under the provision for "alabaster ornaments." (*S.* 1754.) In 1876 this ruling was reversed. (*S.* 3029.)

[5] Under this paragraph have been classed yarn, noils, and thread of China-grass (*S.* 2133, 3470, 3621), which, under the new law, will be assessable under the last paragraph of the Hemp Schedule. Under this paragraph have been classed palm-leaf mats (*S.* 676); and so-called "grass tea-mats," made of grass, and imported for coverings and for repairing the coverings of tea-chests (*S.* 3635); also work-baskets of straw and silk, the silk comprising less than ten per cent. of their value (*S.* 3239); willow baskets, with cheap worsted ornaments attached, were held by the U.S. Circuit Court, N.Y. District, in *Rogers* v. *Merritt*, to be dutiable as baskets, and not as manufactures in part of wool or worsted (*S.* 5059); small fancy baskets, to be filled with sweetmeats, and hung on Christmas trees, held dutiable as toys, and not as baskets. (*S.* 4223.)

[6] Notwithstanding the decision of the Supreme Court in *Arthur* v. *Homer*, 96 U.S., 137, holding that articles commercially known as "embroideries," were dutiable under the paragraph providing therefor (see § 336, note), and not as manufactures of linen, the department declined to extend the application of the rule affirmed by the court to bead embroideries consisting of pieces of cotton canvas embroidered with beads. (*S.* 3703, 3709.) Such goods, however, were declared to be embroideries, when the question was raised in *Kohlsaat* v. *Arthur*, Circuit Court, N.Y. dist., and the department, since then, has so classed them (*S.* 4475); as well as lace collars embroidered with beads. (*S.* 5328.) Where, however, it did not appear that beaded lace collars were, in fact, embroidered, they were classed as "bead ornaments." (*S.* 4986, 5328.) In *S.* 4583, the assistant secretary says: "It is considered doubtful whether the term bead ornaments is anything more than a general one in the tariff, intended to designate merchandise of which beads form the leading characteristic." Under this paragraph have been classed coral necklaces (*S.* 3003); jet necklaces, claimed to be dutiable as manufactures of jet (*S.* 2816); pieces of onyx, cut and partly drilled, and intended for use as beads and bead ornaments (*S.* 2534, 2645, 2877); similar pieces of glass or paste (*S.* 2892, 3135); steel-bead trimmings or fringes (*S.* 2994). (But see note to § 458, *infra*, Jewelry.)

396. Blacking of all [description,] *kinds*, *twenty-five* [thirty] per centum ad valorem.

397. Bladders, manufactures of *twenty-five* [thirty] per centum ad valorem.

398. [Manufactures of bones,] *Bone*, horn, ivory, or vegetable ivory, *all manufactures of, not specially enumerated or provided for in this act*, thirty [-five] per centum ad valorem.[1]

399. Bonnets, hats, and hoods for men, women, and children, composed of chip, grass, palm-leaf, willow, or straw, or any other vegetable substance, hair, whalebone, or other material, not *specially enumerated or* [otherwise] provided for *in this act, thirty* [forty] per centum ad valorem.[2]

400. Bouillons, or cannetille, [and] metal threads, filé, or gespinst, twenty-five per centum ad valorem.

401. Bristles, fifteen cents per pound.[3]

402. Brooms of all kinds, *twenty-five* [thirty-five] per centum ad valorem.

403. Brushes of all kinds, *thirty* [forty] per centum ad valorem.[4]

404. *Bulbs and* bulbous roots, *not medicinal, and* not [otherwise] *specially enumerated or* provided for *in this act, twenty* [thirty] per centum ad valorem.[5]

---

[1] Bone necklaces held dutiable under this paragraph (*S.* 3119); bone collar-buttons were similarly classed until the U.S. Circuit Court, N.Y. dist., in *Holzinger* v. *Arthur*, ruled that they should be assessed under the special provision for "buttons," in which ruling the department acquiesced. (*S.* 4346.) Bone-screws used for joining together the mouth-pieces and stems of cigarette-holders, but adapted to other uses, held dutiable under this paragraph, and not as "smoker's articles." (*S.* 4925.) As manufactures of ivory were classed strips for piano-keys, claimed to be dutiable as parts of musical instruments. (*S.* 3064.)

[2] Pith hats, covered with worsted cloth, were assessed for duty by the department under the wool schedule, until the U.S. Circuit Court, N.Y. dist., in *Miles* v. *Arthur*, decided that they were dutiable under this paragraph. The department acquiesced in the decision. (*S.* 4715.) After this, pith hats of pith, silk, paper, wood, and cork, — the value of the silk being more than forty per cent. of the value of the hats, — were held dutiable under this paragraph. (*S.* 4874.) Hats of felt, rosin, etc., were similarly assessed. (*S.* 4735.) Hats of wool and fur, held dutiable as fur hats. (*S.* 5394.)

[3] The U.S. Circuit Court, in *Von Stade* v. *Arthur*, 13 Blatchf., 251, held that bristles, being specifically provided for, could not be assessed for duty under any other provision of the tariff, for hair, etc.

[4] Brass scratch-brushes held dutiable as brushes, and not as manufactures of brass. (*S.* 5519.)

Powder-puffs held dutiable, by assimilation, as brushes. (*S.* 3028.) The fact of a small quantity of silk being used in their manufacture held not to affect their classification. (*S.* 3114.)

[5] Bulbs were classed with bulbous roots under the former law, although imported for scientific experiment. (*S.* 4308.) The lily of the valley was held dutiable as a bulb (*S.* 2761); but this decision was afterwards reversed, and it is now classed as a plant. (*S.* 4419.)

405. Burr-stones, manufactured or bound up into mill-stones, twenty per centum ad valorem.[1]

406. Buttons and button-molds, not *specially enumerated or* [otherwise] provided for *in this act, not including brass, gilt, or silk buttons, twenty-five* [thirty] per centum ad valorem.[2]

407. *Candles and tapers of all kinds, twenty per centum ad valorem.*[3]

[Candles and tapers, stearine and adamantine; five cents per pound; spermaceti, paraffine, and wax candles and tapers, pure or mixed; eight cents per pound; all other candles and tapers; two and one-half cents per pound.]

408. Canes and sticks for walking, finished [or unfinished], thirty-five per centum ad valorem; *if unfinished, twenty per centum ad valorem.*

409. Card-cases, pocket-books, shell boxes [souvenirs], and all similar articles, of whatever material composed, *and by whatever name known, not specially enumerated or provided for in this act,* thirty-five per centum ad valorem.

410. *Card-clothing, twenty-five cents per square foot; when manufactured from tempered steel wire, forty-five cents per square foot.*[4]

411. Carriages, and parts of [carriages], *not specially enumerated or provided for in this act,* thirty-five per centum ad valorem.[5]

412. Chronometers, box or ship's, and parts thereof, ten per centum ad valorem.[6]

---

[1] See note to Burr-stones, unmanufactured. Free list, § 667, *infra.*

[2] Brass glove-buttons, held dutiable under this provision, and not as manufactures of brass (*S.* 5116); bone collar-buttons were similarly classed after the decision in *Holzinger* v. *Arthur*, U.S. Circuit Court, N.Y. District (*S.* 4346); also buttons of vegetable ivory. (*S.* 1319.)

[3] Compound carbon candles for electric lights, composed of brass, charcoal, and chalk, brass being the component material of chief value, were held dutiable at the rate imposed on manufactures of brass. (*S.* 4815.)

[4] This is a wholly new provision of law, inserted at the instance of the card-clothing manufacturers of America, who employ a capital of $2,210,000 and employ upwards of 500 hands, and who complained that the materials of which card-clothing is made, *i.e.*, card-cloth, composed of cotton, rubber, and linen, or cotton, wool, and linen, were admitted at the same rate of duty as the manufactured article.

[5] Sleighs held dutiable, by assimilation, as carriages (*S.* 3872); also bicycles. (*S.* 3283.)

[6] Chronometer boxes, imported separately from the chronometers, held dutiable, not as parts thereof, but as manufactures of wood. (*S.* 3180.)

413. Clocks, and parts of clocks, thirty [-five] per centum ad valorem.[1]

414. Coach and harness furniture of all kinds, saddlery, coach, and harness hardware, silver-plated, brass, brass-plated, or covered, common, tinned, burnished, or japanned, not *specially enumerated or* [otherwise] provided for *in this act*, thirty-five per centum ad valorem.[2]

415. [Slack] Coal *slack* or culm, such as will pass through a half-inch screen,[3] [forty] thirty cents per ton of twenty-eight bushels, eighty pounds to the bushel.[4]

416. Coal, bituminous,[5] and shale, seventy-five cents per ton of twenty-eight bushels, eighty pounds to the bushel. *A drawback of seventy-five cents per ton shall be allowed on all bituminous coal imported into the United States which is afterwards used for fuel on board of vessels propelled by steam which are engaged in the coasting trade of the United States, or in the trade with foreign countries, to be allowed and paid under such regulations as the Secretary of the Treasury shall prescribe.*

417. Coke, twenty[-five] per centum ad valorem.

418. Combs of all kinds, thirty[-five] per centum ad valorem.

419. Compositions of glass or paste [when set; thirty per centum ad valorem], when not set, ten per centum ad valorem.[6]

---

[1] A clock is none the less dutiable under this provision because the works form only a small part of the value of the clock, the clock having an onyx base surmounted by a silver statuette. (*S.* 4160.) Side ornaments for clocks, such as vases, candelabras, etc., not attached to them, are not dutiable as parts of clocks. (*S.* 1487.)

[2] The comma between "common" and "tinned" should have been omitted.

[3] The half-inch screen, it was for some time insisted by the department, should have both longitudinal and cross-bars. It is now held that it need have longitudinal bars only. (*S.* 3952.)

[4] The U.S. Circuit Court for the Massachusetts district held, in *Odiorne* v. *Rantoul*, that culm of coal embraces the screenings of bituminous as well as of anthracite coal; and this is now the rule of the department, which holds that the culm, to be entitled to entry at the lower rate, must be shipped as screenings or dust, unmixed to any appreciable extent with other coal, and must be invoiced as culm (*S.* 667), and that if any considerable quantity of the coal is not properly culm, all is dutiable at the higher rate. (*S.* 2363.)

[5] Cannel coal is classed as bituminous coal. (*S.* 787.)

[6] Compositions of glass cut in various shapes, like precious stones, and ornamented with designs on enamel, to be used in the manufacture of jewelry as settings, held dutiable as "compositions of glass or paste not set." (*S.* 5258.)

420. Coral, cut, [or] manufactured, *or set, twenty-five* [thirty] per centum ad valorem.[1]

421. Corks and cork bark manufactured, *twenty-five* [thirty] per centum ad valorem.[2]

422. Crayons of all kinds, *twenty* [thirty] per centum ad valorem.[3]

423. [Ivory or bone] Dice, draughts, chess-men, chess-balls, *and billiard* and bagatelle balls, *of ivory or bone*, fifty per centum ad valorem.

424. Dolls *and toys*, thirty-five per centum ad valorem.[4] [Toys, wooden and other, for children, fifty per centum ad valorem.]

425. *Emery grains and emery manufactured, ground, pulverized, or refined, one cent per pound.*[5]

[Emery-grains, two cents per pound; emery-ore, six dollars per ton.]

[Emery, manufactured, ground or pulverized, one cent per pound.]

426. Epaulets, galloons, laces, knots, stars, tassels [tresses], and wings, of gold, silver, or other metal, *twenty-five* [thirty-five] per centum ad valorem.

---

[1] Coral necklaces, held dutiable under the provision for beads and bead ornaments (*S.* 3003); coral jewelry as a manufacture of coral. (*S.* 2556.) But, are not both these decisions wrong? Should not the necklaces have been classed under this paragraph, and the jewelry under the provision for jewelry? See note to Jewelry, § 458, *infra*.

[2] So called "cork carpeting," consisting of thin cork, with a few threads of hemp pasted on one side to give it strength, held dutiable, not as a carpet, but as a manufacture of cork. (*S.* 1436.) Cork pictures, held dutiable as manufactures of cork. (*S.* 527.)

[3] This term, crayons, held to include neither crayon portraits, classed as paintings (*S.* 3825); nor so-called crayon pencils, being simply wood-pencils filled with colored chalk or similar materials. (*S.* 4265.)

[4] Under the provisions for toys and dolls have been assessed miniature stands of artificial flowers, covered with glass shades (*S.* 3436); whistles and flutes for children, claimed to be dutiable as "musical instruments" (*S.* 1821); also small pianos for children, costing only five dollars per dozen, and for which a similar claim was made (*S.* 2107); glass balls for use in decorating Christmas-trees (*S.* 2147); painted rubber balls for children (*S.* 2880); agate balls, used as toys (*S.* 3264); small tea-sets, intended for children's playthings, without regard to the material of which composed (*S.* 3485); but not battledores and shuttlecocks for use by adults. (*S.* 2842.)

Some confusion has resulted from the attempt to decide what articles were dolls and what toys; but, as the new law makes both dutiable at the same rate, no further reference to the distinctions raised is necessary.

[5] The manufacturers of emery strongly urged the removal of the distinction between emery grains and manufactured emery, which, they claimed, was the result of inadvertence. They also advocated the restoring of emery-ore to the free list, which has been done.

427. Fans [and fire-screens of every description] *of all kinds*, except common palm-leaf fans, of whatever material composed, thirty-five per centum ad valorem.[1]

428. *Feathers of all kinds, crude, or not dressed, colored or manufactured, twenty-five per centum ad valorem; when dressed, colored, or manufactured, including dressed and finished birds, for millinery ornaments, and artificial and ornamental feathers and flowers, or parts thereof, of whatever material composed, for millinery use, not specially enumerated or provided for in this act, fifty per centum ad valorem.*

[Feathers: ostrich, vulture, cock, and other ornamental, crude or not dressed, colored or manufactured; twenty-five per centum ad valorem; when dressed, colored, or manufactured; fifty per centum ad valorem. Artificial and ornamental feathers an dflowers, not parts thereof, of whatever material composed, not otherwise provided for; fifty per centum ad valorem.] [2]

429. Finishing powder, twenty per centum ad valorem.

430. Fire-crackers [one dollar per box of forty packs, not exceeding eighty to each pack, and in the same proportion for any greater or less number] *of all kinds, one hundred per centum ad valorem.*

[Fire-crackers not otherwise provided for, thirty per centum ad valorem.]

---

[1] Fans of silk and bone, the silk being ornamented with painted floral designs, held dutiable as "fans." The fact that the decoration was on the silk, not governing the classification; the value of the silk fabric as cut from the piece only, to be considered in deciding whether the articles are dutiable as manufactures of silk. (*S.* 5434.)

Fans made of wood, paper, and silk, silk forming but a small portion of the value, held dutiable as "fans." (*S.* 3047.)

[2] Stuffed birds, for millinery purposes, wired and mounted, held dutiable as manufactured ornamented feathers (*S.* 1454, 4290); also artificial flowers made of tin (*S.* 5366), moss imported for use in the manufacture of artificial flowers (*S.* 2518); parts of artificial flowers, consisting of small India-rubber tubes, painted, decorated with moss, etc., in imitation of the stems of natural flowers (*S.* 3386); artificial fruits made of glass, to be used as ornaments on bonnets, in combination with artificial flowers, leaves, and buds. (*S.* 5251.) See, also, note to Moss., &c., § 743, *infra*.

The Supreme Court, in *Arthur* v. *Rheims*, 96 U.S., 143, held that artificial flowers being dutiable, *eo nomine*, were not embraced in the provisions for manufactures of cotton.

An article called "bruyere," of cotton, and intended for artificial flowers, requiring only to be cut into proper lengths and tied, held dutiable as artificial flowers. (*S.* 5471.)

The department refused to allow for shrinkage in weight occasioned by the drying of ostrich feathers during the voyage of importation. (*S.* 3455.)

Grebe-skins were held dutiable under this paragraph, and not entitled to free entry as "hides," etc. (*S.* 3682.)

430. *Floor-matting and floor-mats, exclusively of vegetable substances, twenty per centum ad valorem.*

[Mats of cocoa-nut, thirty per centum ad valorem.]

[Matting, China, and other floor-matting, and mats made of flags, jute, or grass; thirty per centum ad valorem. Cocoa or coir, twenty-five per centum ad valorem.]

432. *Friction or lucifer matches of all descriptions, thirty-five per centum ad valorem.*[1]

433. Fulminates, fulminating powders, and all *like* articles [used for like purposes] not [otherwise] *specially enumerated or* provided for *in this act*, thirty per centum ad valorem.

434. Fur, articles made of, [Caps, hats, muffs, and tippets of fur, and all other manufactures of fur, or of which fur shall be a component material; thirty-five] *and not specially enumerated or provided for in this act, thirty* per centum ad valorem.[2]

435. Gloves, kid or leather, of all descriptions [for men's, women's or children's wear], *wholly or partially manufactured*, fifty per centum ad valorem.

436. Grease, all not *specially enumerated or provided for in this act* [specified], ten per centum ad valorem.[3]

437. *Grind-stones, finished or unfinished, one dollar and seventy-five cents per ton.* [Grindstones, rough or unfinished; one dollar and fifty cents per ton; finished, two dollars per ton.]

438. Gunpowder, and all explosive substances used for

---

[1] Matches have been heretofore assessed for duty as manufactures of wood, or of cotton, wax, and paper, as the case might be. Imported matches have been subjected to the internal-revenue tax, in addition to the import duty.

[2] Coney plates, made by sewing together parts of dressed coney-skins, and used for lining garments, and for making children's cloaks and sacks, held dutiable under this provision (*S.* 1556); also dressed bear-skins (*S.* 3351); and goat-skin carriage-robes, made from dressed goat-skins sewed together, and unfit for use as rugs (*S.* 3702); also yarns and hats of rabbits' fur (*S.* 2797, 3802); also hats of wool and fur, after considerable discussion (*S.* 5394), and after the final decision of the Supreme Court, in *Vietor* v. *Arthur*, 104 U.S., 498, which had an indirect bearing upon the question.

[3] Grease manufactured expressly to apply to leather belting used upon drums and curtains, to prevent slipping, held, to be dutiable, not under this provision, but as an unenumerated manufactured article. (*S.* 5144.) Machinery drippings, consisting of tallow and olive oil, fit for other uses than for soap-stock, held dutiable under this provision (*S.* 3468); also grease suitable for softening and stuffing leather, and not fit for use exclusively as soap-stock, because containing considerable fish-oil (*S.* 3603); also bone-grease, fit for other purposes than for soap-stock, as, for instance, in making cheap candles (*S.* 2422); also brown grease. (*S.* 1953.)

mining, blasting, artillery, or sporting purposes, when valued at twenty cents or less per pound, six cents per pound [and in addition thereto, twenty per centum ad valorem]; valued above twenty cents per pound, ten cents per pound. [and in addition thereto, twenty per centum ad valorem.]

439. Gun-wads, of all descriptions, thirty-five per centum ad valorem. [Sporting gun-wads of all descriptions, thirty-five per centum ad valorem.] [1]

440. Gutta-percha, manufactured, *and all articles of, not specially enumerated or provided for in this act, thirty-five* [forty] per centum ad valorem.[2]

441. Hair, human, bracelets, braids, chains, *rings*, curls, [or] *and* ringlets, composed of hair, or of which hair is [a] *the* component material *of chief value*, thirty-five per centum ad valorem.[3]

442. Curled hair, except [hair] of hogs, used for beds or mattresses, *twenty-five* [thirty] per centum ad valorem. [Hair of hogs: one cent per pound.]

443. Human hair, raw, uncleaned, and not drawn, twenty per centum ad valorem. [When cleaned] *If clean* or drawn, but not manufactured, thirty per centum ad valorem;[4] when manufactured *thirty-five* [forty] per centum ad valorem.[5]

[Hair of all kinds, cleaned but unmanufactured, not otherwise provided for, ten per centum ad valorem.] [6]

444. Hair-cloth, known as "crinoline cloth," and all other manufactures of hair not [otherwise] *specially enumerated or* provided for *in this act*, thirty per centum ad valorem.

---

[1] The department has made a distinction between sporting gun-wads and other gun-wads, holding the latter dutiable at the rates provided for their component materials. (*S.* 377, 490.)

[2] Dress-shields, made wholly of gutta-percha, were assessed under this provision (*S.* 3985); where they were covered with cotton and bound with silk braid, they were held dutiable as "articles worn by men, women or children, of whatever material composed," etc. (*S.* 3733.) Gutta-percha in smooth sheets, held dutiable as gutta-percha manufactured. (*S.* 889.)

[3] Watch-guards of human hair, held dutiable under this provision. (*S.* 1603.)

[4] Human hair, imperfectly cleansed, held dutiable under this provision. (*S.* 3353.)

[5] Netting made of human hair, held dutiable under this provision (*S.* 1539); also wigs, etc. (*S.* 1366.)

[6] See Hair. Free list, *infra*.

445. Hair cloth, *known as "hair-seating," thirty cents per square yard;* [of the description known as "hair-seating," eighteen inches wide or over; forty cents per square yard; less than eighteen inches wide; thirty cents per square yard.]

446. Hair pencils, *thirty* [thirty-five] per centum ad valorem.[1]

447. Hats, and so forth, materials for: Braids, plaits, flats, laces, trimmings, tissues, willow sheets and squares, used for making or ornamenting hats, bonnets, and hoods, composed of straw, chip, grass, palm-leaf, willow [or any other vegetable substance, or of] hair, whalebone, or *any* other *substance or* material, not [otherwise] *specially enumerated or* provided for *in this act, twenty* [thirty] per centum ad valorem.[2]

448. Hat bodies of cotton, thirty-five per centum ad valorem.

449. Hatters' furs, not on the skin, and dressed furs on the skin, twenty per centum ad valorem.

450. Hatters' plush, composed of silk *or of silk* and cotton [but of which cotton is the component material of chief value], twenty-five per centum ad valorem.[3]

451. Hemp-seed and rape-seed, and other oil seeds of like character, other than linseed or flaxseed, *one quarter of one* [one-half] cent per pound.

452. India-rubber [articles composed of: -braces, suspenders, webbing, or other] fabrics, composed wholly or in part of India-rubber, not *specially enumerated or* [otherwise] provided for *in this act*, thirty[-five] per centum ad valorem.

453. Articles composed [wholly] of India-rubber, not *specially enumerated or* [otherwise] provided for *in this act*, twenty-five per centum ad valorem.[4]

---

[1] Camels'-hair pencils held dutiable under this paragraph, whether mounted in quills or otherwise. (*S.* 3794.)

[2] The department (*S.* 1761) held that cotton braids, imported for use in trimming hats, but capable of other uses, were dutiable under the cotton schedule. The Supreme Court, in *Arthur* v. *Zimmerman*, 96 U.S., 124, held that such braids, being commercially known as "hat-braids," were dutiable as materials for hats.

[3] The effect of this change is, practically, to reduce the duty on hatter's plush from sixty to twenty-five per cent. The hat manufacturers wanted it reduced to ten. There is none or almost none manufactured here.

[4] Old India-rubber springs, worn out, held dutiable at twenty-five per cent (*S.*

454. India-rubber boots and shoes, twenty-five per centum ad valorem.[1]

455. Inks [printers ink] *of all kinds* and ink powders, thirty[-five] per centum ad valorem.

456. Japanned ware of all kinds, not *specially enumerated or* [otherwise] provided for *in this act*, forty per centum ad valorem.[2]

457. Jet, manufactures and imitations of, *twenty-five* [thirty-five] per centum ad valorem.[3]

458. *Jewelry of all kinds, twenty-five per centum ad valorem.*

[Precious stones and jewelry.—Diamonds, cameos, mosaics, gems, pearls, rubies, and other precious stones, when not set; ten per centum ad valorem; when set in gold, silver, or other metal, or on imitations thereof, and all other jewelry;

3965); also India-rubber in sheets or cakes. (*S.* 3966.) The department, before these decisions, had classed the articles in question as unenumerated manufactured articles. Manufactures of vulcanized rubber, rings, round sticks, etc., for use in making telegraph, electrical and surgical instruments, held dutiable at twenty-five per cent. (*S.* 2977); also India-rubber bags to be made into toy-balloons (*S.* 1865), the balloons, when made, however, being assessed as toys. (*S.* 5390.) India-rubber glove-cleaners, held dutiable at twenty-five per cent. (*S.* 2586); also mats made of old India-rubber boots and shoes (*S.* 4252), and India-rubber match-boxes, fastened with brass pins or nails (*S.* 4829); also strips used in making artificial flowers, but also fit for use in making braces, etc. (*S.* 3625.)

Congress, in rejecting the paragraph proposed by the Tariff Commission to wit: "India-rubber, manufactures of, except manufactures of India-rubber and silk, and manufactures of India-rubber and wool, and articles composed wholly of India-rubber, and not specially enumerated or provided for in this act, twenty-five per centum ad valorem," has opened the door for endless confusion in classifying India-rubber, as will be seen at a glance. The classification under the Revised Statutes was bad enough, but by omitting the word "wholly" in the second paragraph, and subjecting "fabrics" to one rate of duty, and "articles" to another, the confusion has been made worse than before.

[1] The department, in 1873, undertook to distinguish between India-rubber boots, having only a felted lining, and "arctic shoes," in which wool is more than an adjunct of the rubber, which shoes were held dutiable as manufactures in part of wool. (*S.* 1536.) Whether this classification would be accepted by the courts, is open to doubt.

[2] Tin plates prepared to imitate japanning, held to be dutiable as "tin plates galvanized," etc., and not as japanned ware. (*S.* 2272.)

[3] After the decision in *Hecht* v. *Arthur* (see note to Jewelry, *infra.*), the department directed that jet and head jewelry should be assessed for duty under the provision for jewelry. (*S.* 5161.) The department has held that necklaces of jet beads were dutiable under the provision for beads and bead ornaments, and not under that for manufactures of jet (*S.* 2816); that oblong pieces of glass, imitating jet, with pendants of black glass beads attached, were dutiable as "bead ornaments," and not as imitations of jet (*S.* 4203); that as imitations of jet should be classed only those articles, which, besides presenting the general appearance of jet as to color, lustre, etc., are devoted to the uses to which articles of real jet are applied, or, in other words, are imitations not merely of the material called jet, but of real jet articles (*S.* 3197), such as personal ornaments of India-rubber, made to represent jet goods. (*S.* 3017.)

Ornaments of iron, with a thin coating of glass to represent jet, and commercially known as "imitation jet ornaments," held dutiable under this paragraph. (*S.* 1640, 3160, 3617.)

twenty-five per centum ad valorem; watch jewels; ten per centum ad valorem.] [1]

459. *Leather, bend or belting leather, and Spanish or other sole leather, and leather not specially enumerated or provided for in this act, fifteen per centum ad valorem.*

460. *Calfskins, tanned, or tanned and dressed, and dressed upper leather of all other kinds, and skins dressed and finished, of all kinds, not specially enumerated or provided for in this act, and skins of morocco, finished, twenty per centum ad valorem.*[2]

461. *Skins for morocco, tanned, but unfinished, ten per centum ad valorem.*[3]

462. *All manufactures and articles of leather, or of which leather shall be a component part, not specially enumerated or provided for in this act, thirty per centum ad valorem.*[4]

[Leather. — Bend or belting leather, and Spanish or other sole-leather; fifteen per centum ad valorem; calf-skins, tanned, or tanned and dressed; twenty-five per centum ad valorem; upper-leather of all kinds, and skins dressed and finished of all kinds, not otherwise provided for; twenty per centum ad valorem; skins for morocco, tanned, but unfin-

---

[1] The rule of the department has been to subject imitation jewelry to the rate of duty named for its component materials. In the case of *Hecht* v. *Arthur*, tried in the U.S. Circuit Court for the district of N.Y., in the latter part of 1882, the following articles were found to be dutiable under this paragraph: imitations of turquoise, set steel brooches, brass ear-rings, gilt-chains, gilt ear-drops, bracelets, ornaments of horn, shell and ivory. The verdict followed the charge of the court, that the articles in question were to be thus classed if known in the trade as jewelry. The department acquiesced in the decision. (*S.* 5103.)

Articles of jewelry which are to contain precious stones by way of adornment, and which are as complete as those which are not intended to be set, held to be practically within the range of jewelry. (*S.* 5208.)

[2] Strips for making fly-nets, held dutiable under the provision for skins, tanned (*S.* 3355); also Kangaroo-skins, tanned and dressed, but not finished (*S.* 3640); also sheep-skins dressed with the wool on, to be used as mats or for trimmings. (*S.* 2269, 2584.) As "skins dressed and finished," were classed goose-skins denuded of their feathers, leaving the down attached to the pelt, which was dressed with meal or bran without being tanned. (*S.* 4974.) Kangaroo-skins, not colored, but dressed, finished and fit for use, held dutiable as "skins dressed and finished" (*S.* 4882); also scraps or trimmings of lamb-skins, for use in making suspenders and for covering buckles. (*S.* 4965.)

[3] Under this provision were classed sheep-skins for the manufacture of morocco. (*S.* 3671.)

[4] As manufactures of leather not otherwise provided for, have been classed dressed kid-skins, cut into patterns for making gloves (*S.* 3759); pieces of leather, embossed for the application of gold-sizing and tinting, claimed by the importers to be works of art (*S.* 3668); so-called leather waste, an imitation of sole leather (*S.* 1453); memorandum books, with leather covers. (*S.* 1529.)

ished; ten per centum ad valorem; manufactures and articles of leather, or of which leather shall be a component part, not otherwise provided for; thirty-five per centum ad valorem.]

[Leather and skins, japanned, patent or enamelled; thirty-five per centum ad valorem.]

[All leather and skins, tanned, not otherwise provided for, twenty-five per centum ad valorem.]

463. Lime, ten per centum ad valorem.[1]

464. *Garden seeds,*[2] *except seed of the sugar beet,*[3] *twenty per centum ad valorem;* [garden seeds, and all other seeds for agricultural and horticultural purposes, not otherwise provided for, twenty per centum ad valorem.]

465. Linseed or flaxseed, twenty cents per bushel of fifty-six pounds [weight]; but no drawback shall be allowed on oil-cake made from imported seed.

466. *Marble of all kinds, in block, rough or squared, sixty-five cents per cubic foot; veined marble, sawed, dressed, or otherwise, including marble slabs and marble paving-tiles, one dollar and ten cents per cubic foot.*[4]

467. *All manufactures of marble not specially enumerated or provided for in this act, fifty per centum ad valorem.*

[Marble. — Marble, white statuary, brocatella, sienna, and verd-antique, in block, rough or squared; one dollar per cubic foot, and, in addition thereto, twenty-five per centum

---

[1] Lime obtained by burning sea-shells in the same manner as limestone, held to be lime, and not cement (*S.* 2894); hydraulic lime, held dutiable, by assimilation, as Roman cement. (*S.* 3517.)

[2] As garden seeds have been classed beet-seeds (*S.* 1791), celery seeds (*S.* 1757, 1812, 1903), parsley-seeds (*S.* 1757); quince-seeds have been assessed as seeds for agricultural and horticultural purposes. (*S.* 4385.) The department holds that grains specially enumerated in the tariff are not changed in their classification by being imported for use as seed (*S.* 2227, 1803); as, for instance, potatoes (*S.* 1803), mustard (*S.* 796); moon-seed has been classed as an oil-seed (*S.* 3451); pine-seed, consisting of the meat or kernel of the pine-tree seed, from which the rind or covering has been removed, as an unenumerated manufactured article (*S.* 3532); millet-seed, not in its natural condition, but having undergone a process of manufacture by being hulled and cleaned, was similarly classed (*S.* 2093), but was held free when imported for use in manufacturing, and not as a garden seed. (*S.* 5516.)

[3] Seed of the sugar-beet was made free by act of February 8, 1875, § 8.

[4] Article 362 of Treasury Regulations of 1870 provides for making an allowance, in measuring marble in blocks, for rough outsides. The maximum allowance permitted by said article should not be made in cases where, with regard to the actual condition of the surfaces of the measured blocks, a less allowance can properly be made. (*S.* 3586.) In measuring, 1,000 cubic palms will be estimated as equal to 555.5 cubic feet. (*S.* 4495.)

ad valorem; veined marble and marble of all other descriptions, not otherwise provided for, in block, rough or squared; fifty cents per cubic foot, and, in addition thereto, twenty per centum ad valorem; sawed, dressed, or polished marble, marble-slabs, and marble paving-tiles; thirty per centum ad valorem, and, in addition, twenty-five cents per superficial square foot not exceeding two inches in thickness. If more than two inches in thickness, ten cents per foot in addition to the above rate, for each inch or fractional part thereof in excess of two inches in thickness, but if exceeding six inches in thickness, such marble shall be subject to the duty imposed upon marble blocks. All manufactures of marble not otherwise provided for, fifty per centum ad valorem.]

468. Musical instruments of all kinds, *twenty-five* [thirty] per centum ad valorem.[1]

469. Paintings, *in oil or water colors*,[2] and statuary not otherwise provided for [ten] *thirty* per centum ad valorem. But the term "statuary," as used in the laws now in force imposing duties on foreign importations, shall be understood

[1] Until the decision in *Foote* v. *Arthur*, Circuit Court, N.Y. Dist., 1880, the department had insisted that separate parts of musical instruments, such as violin bows, bridges, tail-pieces, finger-boards, guitar-heads, parts of musical boxes, violin and guitar strings, were dutiable, not under the provision for musical instruments, but according to the materials of their composition. In this case the court ruled that the provision in question should be interpreted to include "an implement or structure artificially constructed and ordinarily used for the production of a succession of musical and harmonious sounds, or the completed or indispensable parts of such structure or implements artifically constructed, which are practically indispensable in the art of music, and which are constructed and ordinarily used for the production of musical and harmonious sounds." The department concluded to accept this rule, but refused to classify metronomes — implements used exclusively for beating time — under the provision for musical instruments; or strings of metal and silk (*S.* 4453); or iron wood-screws, though made expressly for use in the construction of musical instruments. (*S.* 5108.) Post-horns have been held dutiable as manufactures of brass, and not as musical instruments; and tuning-forks as manufactures of steel (*S.* 3955, 4730); bones or castanets made of wood have been classed as musical instruments (*S.* 2510); also cavalry tumpets and bugles (*S.* 5217), and cymbals. (*S.* 3992.) Violins with three gut-strings and bent bottoms, on which more than one octave of notes could be played, classed as musical instruments. (*S.* 5437.) Stringed instruments held none the less dutiable as musical instruments, because imported without strings. (*S.* 4361, 4367.) Miniature musical instruments for children are classed as toys, when of the usual character of musical instruments, as, for instance, harmonicas (*S.* 2418, 2466, 2869, 3399), metalophones (*S.* 3399), and music-boxes. (*S.* 3173, 3793.) A so-called musical bird-cage held dutiable as a manufacture of steel, the music-box attached not being deemed of sufficient importance to control the classification. (*S.* 3255.) The same rule was applied, in a somewhat similar case, to a musical work-box. (*S.* 3764.)

[2] The restriction of the term paintings, in this paragraph, to paintings in oil or water-colors, will tend to put an end to the refined distinctions that have been taken as to what are paintings. The rate of duty has been so low that attempts have been continually made to introduce all sorts of manufactures as paintings. The department has held to the position that anything in the nature of a painting, if fairly entitled to rank as a "work of art," was dutiable as a painting; otherwise, as a manufacture of paper, leather, copper, earthenware, or what not.

to include professional productions of a statuary or of a sculptor only.[1]

470. Osier, or willow, prepared for basket-makers' use, [thirty] *twenty-five* per centum ad valorem.

471. Papier-maché, manufactures, articles, and wares of, thirty [-five] per centum ad valorem.

472. Pencils of wood filled with lead or other *material, and pencils of lead* [materials], fifty cents per gross and [in addition thereto] thirty per centum ad valorem; *pencil-leads* [pencils, lead] not in wood, *ten per centum ad valorem.* [One dollar per gross.][2]

473. Percussion caps, forty per centum ad valorem.[3]

474. Philosophical apparatus and instruments, *thirty-five* [forty] per centum ad valorem.

[*Provided*, That any philosophical apparatus and instruments imported for the use of any society incorporated for religious purposes, are subject to a duty of fifteen per centum ad valorem.][4]

475. *Pipes, pipe-bowls, and all smokers' articles whatsoever, not specially enumerated or provided for in this act, seventy per centum ad valorem; all common pipes of clay, thirty-five per centum ad valorem.*[5]

---

[1] The word "statuary" has given rise to interminable discussions. The Supreme Court, under date of April 23, 1883, in *Tutton* v. *Viti*, has decided that marble statues executed by professional sculptors in the studio and under the direction of another professional sculptor, whether from models just made by a professional sculptor or from antique models whose author is unknown, are dutiable under the provision for statuary, and not as manufactures of marble, as held by the department. There has been much difficulty in drawing the line between the works of professional sculptors, and those of artisans or mere cutters of marble. The department holds that only figures of man or of animals are "statuary," and that, therefore, a marble cross is not statuary, but a manufacture of marble. (*S.* 4240.) The same rule was applied to a marble altar, with statues carved upon it (*S.* 808), and to fonts and vases (*S.* 606), and to a pedestal not surmounted by a statue (*S.* 517), and to marble griffins. (*S.* 587.) The department has held that statuary otherwise entitled to entry as such, is not to be the less considered statuary, because carved from sandstone or other material than marble. (*S.* 2163, 3029, 3968, 4266.) Bas reliefs have been refused classification as statuary. (*S.* 372, 517, 2568, 2706.) The pedestal accompanying the statue, held a part thereof, and dutiable as such. (*S.* 693, 944, 2264.)

[2] As pencils of wood filled with lead or other materials have been classed wood pencils filled with slate (*S.* 1662), and crayon pencils, or wood pencils filled with colored chalk or similar materials. (*S.* 4265.)

Leads for pencils, not *black-lead*, but pencil-points made of plumbago or graphite, held dutiable as unenumerated manufactured articles. (*S.* 2517.)

[3] "Central fire cases," *i.e.*, cartridge cases with percussion caps in the centre, were held dutiable, by assimilation, as percussion-caps. (*S.* 2148, 3552.) But the U.S. Circuit Court for the southern district of New York, in *Moore* v. *Arthur*, ruled that they were dutiable as manufactures of brass, whereupon the department revised its ruling to accord with that of the court. (*S.* 3846.)

[4] Made free by new law. See § Philosophical, etc. Free list, *infra*.

[5] The department held that the term "pipes, clay, common, or white," covered all

[Pipe-cases, pipe-stems, tips, mouth-pieces, and metallic mountings for pipes, and all other parts of pipes or pipe fixtures, and all smokers' articles; seventy-five per centum ad valorem.]

[Pipes and pipe-bowls. — Meerschaum, wood, porcelain, lava, and all other tobacco-smoking pipes and pipe-bowls, not otherwise provided for; one dollar and fifty cents per gross, and, in addition thereto, seventy-five per centum ad valorem; pipes, clay, common, or white; thirty-five per centum ad valorem.]

476. Plaster of Paris, when ground or calcined, twenty per centum ad valorem.

477. Playing cards, *one hundred per centum ad valorem.* [Costing not over twenty-five cents per pack; twenty-five cents per pack; costing over twenty-five cents per pack; thirty-five cents per pack.][1]

478. Polishing powders of [all descriptions] *every description, by whatever name known, including* Frankfort black, and Berlin, Chinese, fig, and wash blue, [twenty-five] *twenty* per centum ad valorem.

479. *Precious stones of all kinds, ten per centum ad valorem.*[2]

480. Rags, of whatever material *composed, and* not *specially enumerated* [otherwise] *or* provided for *in this act,* ten per centum ad valorem.[3]

481. Rattans and reeds, manufactured, [or partially

---

clay pipes containing no other compound than clay, and without any additional component after being cast; that the phrase included pipes made of common pipe-clay, cast with ornaments of heads, animals, or other designs; that French clay seemed to be the common pipe-clay of France, and to be included in the word clay. (*S.* 3722.)

The department has held that only such articles as are exclusively used by smokers are dutiable as smokers' articles (*S.* 2395), such as special safety cigar-lights (*S.* 1924), mechanical cigar-lighters (*S.* 3067), leather pouches for smoking-tobacco (*S.* 3695, 4383), cotton fuse for smokers' use (*S.* 1778), but not tables called "smoker's tables" (*S.* 4559), nor certain table ornaments, called magic cigar-stands (*S.* 2746), nor bone screws for joining the mouth-pieces and stems of cigarette-holders. (*S.* 4925.)

[1] So called "card-boards," being playing-cards partly manufactured, held dutiable as playing-cards. (*S.* 3270.)

[2] See Jewelry, § 458, *supra.*

[3] "Half stuff," *i.e.*, rags reduced to pulp for use in making paper, were held dutiable at twenty per cent. as unenumerated manufactured articles. (*S.* 1589). The department has held that rags containing any appreciable quantity of wool are dutiable under the provision for woollen rags, unless a separation can be made. (*S.* 4098.)

manufactured] *but not made up into completed articles*, [twenty-five] *ten* per centum ad valorem.[1]

482. Salt, in bags, sacks, barrels, or other packages, twelve cents per one hundred pounds; in bulk, eight cents per one hundred pounds: *Provided, That exporters of meats, whether packed or smoked, which have been cured in the United States with imported salt, shall, upon satisfactory proof, under such regulations as the Secretary of the Treasury shall prescribe, that such meats have been cured with imported salt, have refunded to them from the Treasury the duties paid on the salt so used in curing such exported meats, in amounts not less than one hundred dollars: And provided further, That* imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, *and in curing fish on the shores of the navigable waters of the United States*, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used for either of the purposes stated in this proviso, the duties on the same shall be remitted.[2]

483. Scagliola, and composition tops for tables or for other articles of furniture, thirty-five per centum ad valorem.

484. Sealing-wax, [thirty-five] *twenty* per centum ad valorem.

485. Shells, *whole or parts of, manufactured, of every description, not specially enumerated or provided for in this act, twenty-five* [manufactures of, thirty-five] per centum ad valorem.[3]

---

[1] Rattan piddicks, *i.e.*, rattans from which the outer surface or "enamel" has been removed by machinery, used in the manufacture of baskets and brooms, held dutiable under this paragraph. (*S.* 5052.)

[2] Salt withdrawn from bond for use in curing fish not the product of American fisheries, held dutiable (*S.* 1652, 3131); also salt withdrawn for salting seines (*S.* 2323), and porgies or other fish not fit for food (*S.* 2471, 3256), and for the curing of fish to be used for manure (*S.* 1815); but not salt to be used in curing seal-skins. (*S.* 1276.) The withdrawal may be made at any time within the three years. (*S.* 5184.) Salt while in bond cannot be subjected to a process of crushing. (*S.* 2209.)

If upon an importation of salt, and after the original weighing to ascertain its correspondence with the invoice weight, a portion is transferred to another vessel or to warehouse, this weighing is not a charge on the importer; but if, after its transfer to warehouse, a part is to be withdrawn, and it becomes necessary to ascertain the quantity withdrawn, the expense is to be borne by the parties in interest. (*S.* 5297.)

If fish of American catch are cured with foreign salt outside the limits of the United States, neither fish nor salt are rendered liable to duty. (*S.* 342, 2872.)

[3] Shells, or parts of shells, that have been subjected to any process of manufacture by polishing, cutting, or acids, are dutiable. If they have merely been cleansed by

486. *Stones, unmanufactured or undressed, freestone, granite, sandstone, and all building or monumental stone, except marble, not specially enumerated or provided for in this act, one dollar per ton; and upon stones as above, hewn, dressed, or polished, twenty per centum ad valorem.*[1]

[Stones: freestone, granite, sandstone, and all building or monumental stone, except marble; one dollar and fifty cents per ton.]

487. Strings: All strings of catgut, *or any other like material*, other than strings for musical instruments, *twenty-five* [thirty] per centum ad valorem.[2]

488. Tallow, one cent per pound.[3]

489. Teeth, manufactured, twenty per centum ad valorem.

490. Umbrella and parasol ribs, and *stretcher frames* [stretchers, frames], tips, runners, handles, or other parts thereof, when made in whole or chief part of iron, steel, or any other metal, *forty* [forty-five] per centum ad valorem; umbrellas, parasols, and [sun] shades, when covered with silk or alpaca, *fifty* [sixty] per centum ad valorem; all other umbrellas, *forty* [forty-five] per centum ad valorem.

491. Umbrellas, parasols, and sunshades, frames and sticks for, finished or unfinished, not *specially enumerated or* [otherwise] provided for *in this act, thirty* [thirty-five] per centum ad valorem.[4]

492. Waste, all not *specially enumerated or* [otherwise] provided for *in this act*, [twenty] *ten* per centum ad valorem.

493. Watches, watch-cases, watch-movements, parts of watches, and watch materials *not specially enumerated, or provided for in this act*, twenty-five per centum ad valorem.[5]

---

the application of acids, they may be entered free of duty. (*S.* 1090, 1108, 2896, 3813, 3843, 4428.)

[1] Wrought, dressed, or polished granite was formerly assessed as an unenumerated manufactured article. (*S.* 802. 1375.)

[2] See note to Catgut, Free list, *infra*, § 670.

[3] Leaf tallow, *i.e.*, the fat of neat cattle in a raw condition, neither melted nor drawn, held dutiable under this provision. (*S.* 4357.)

[4] Bamboo and paper umbrellas, held dutiable under this provision. (*S.* 4205.)

[5] The department, in 1873, held that white enamel, for watch faces, was dutiable as a manufacture of glass. (*S.* 1612.) It is doubtful whether this ruling would receive the assent of the courts. Watch-dials, held dutiable as "parts of watches" (*S.* 2807); but not watch-keys. (*S.* 1460, 3160.) Garnets, cut for watch-jewels, held dutiable as precious stones, and not as "parts of watches. (*S.* 3163.)

494. Webbing, composed of cotton, flax, or any other materials, not [otherwise] *specially enumerated or* provided for *in this act*, thirty-five per centum ad valorem.[1]

The Free List.

Sect. 2503 [2505]. The following articles, when imported, shall be exempt from duty: —

495. Albumen, *in any form or condition*,[2] [and] lactarine.

496. Aconite [root, leaf, and bark].

497. Ambergris.

498. Annato, roncou, rocou, or orleans, and all extracts of.

499. Balm of Gilead.

500. *Blood, dried.* [Dried blood.]

501. Bones, crude, [and] not manufactured, burned, calcined, ground or steamed.

502. Bone-dust and bone-ash for manufacture of [phosphates] *phosphate* and fertilizers.

503. *Carbon, animal, fit for fertilizing only.*

504. Guano, [and other animal] manures, and all substances expressly used for manure.[3]

505. Musk [and civet], crude, in natural pod.

506. *Civit, crude.*

507. Cochineal.

508. Dyeing or tanning: articles in a crude state used in dyeing or tanning, not *specially enumerated or* [otherwise] provided for *in this act.*[4]

509. Fish-skins [twenty per cent. ad valorem].

---

[1] See Webbing, Cotton schedule, § 323, Woolen schedule, § 367.

[2] The change of phraseology was necessitated by a department decision which held that a liquid preparation or solution of albumen was dutiable. (*S.* 3701.)

[3] An imitation of guano, used as a fertilizer, held entitled to free entry as a substance expressly used for manure. (*S.* 391.)
The department holds that to entitle manures to free entry, they must contain less than thirty per cent. of free potash (*S.* 561, 715, 4210); and that articles, though imported for use as manures, are not entitled to free entry, if they could well be used for any other purpose. (*S.* 714.)

[4] An article called "divi-divi," not the divi-divi of commerce, but known in botany as "Acacia Farneriana," and of the same general character, and used for dyeing or tanning, held entitled to free entry under this paragraph. (*S.* 4371.)

510. Hide-cuttings, raw, with or without [the] hair [on], *and all* [for] glue-stock.[1]

511. Hoofs [horns and horn-tips].

512. *Horns, and parts of horns, unmanufactured, and* horn strips *and tips.*[2]

513. Ipecac.

514. *Fish-sounds*[3] *or fish-bladders.* [Bladders, crude, and all integuments of animals not otherwise provided for.]

515. Leather, old *scraps* [scrap].[4]

516. Leeches.

517. Rennets, raw or prepared.

518. *Argal, or Argol, or crude Tartar.* [Argols crude.]

519. Assafœtida. [Twenty per centum ad valorem.]

520. *Barks, Cinchona, or other barks, used in the manufacture of quinia.*

[Barks: Quilla, Peruvian, Lima, calisaya, and all cinchona barks, canella alba, pomegranate, croton, cascarilla, and all other barks not otherwise provided for.]

521. Brazil paste.

522. Camphor, crude.

523. *Cassia, Cassia buds, Cassia vera, unground.*[5] [Cassia and Cassia vera; ten cents per pound; Cassia buds and ground Cassia; twenty cents per pound.]

524. Charcoal.

525. Cinnamon, *and chips of, unground.*[6] [twenty cents per pound.]

526. Cloves [five cents per pound], *and* clove stems [three cents per pound], *unground.*

---

[1] Dried "nerves" and "pizzles," for glue-stock, were held not entitled to free entry (*S.* 2623), hence the change of phraseology.

[2] The horn-strips of commerce are used as a substitute for whalebone in the manufacture of corsets. (*S.* 1229.)
The department held that pieces of deers' horns, cut to lengths for carving-knife handles, were dutiable at twenty per cent., as a partly manufactured article. (*S.* 4689.) The wording of the new law probably will make such a ruling impossible. Horn-pith held entitled to free entry (*S.* 4786); but not if the phosphates have been removed by acids, it then being deemed an unenumerated manufactured article. (*S.* 4750, 4786.)

[3] Fish-sounds were held dutiable when pickled in barrels, and free when suitable only for isinglass. (*S.* 1523, 1648.)

[4] Refuse splits or scraps of new leather, held not to be entitled to free entry. (*S.* 1847, 3555.)

[5] Saigon cassia is not cinnamon, but cassia. (*S.* 4039.)

[6] Under the former law, cinnamon chips, though not named, were held dutiable as cinnamon. (*S.* 725, 983.)

527. Cocculus indicus.

528. Cudbear.[1]

529. Curry and Curry *powder* [powders].

530. [Catechu or] Cutch.

531. Divi-divi.[2]

532. Dragon's blood.

533. Ergot.

534. *Gambier.*

535. Ginger-root, *unground.*[3]

536. Indigo[4] *and artificial indigo.*

537. Iodine, crude.

538. Jalap.

539. Kelp.

540. [Lac dye] Lac dye, crude, seed, button, stick, and shell.

541. Lac spirits.

542. Lemon *juice* and lime juice,[5] [ten per centum ad valorem].

543. Licorice root, *unground.*

544. Litmus [and all lichens], prepared or not prepared.

545. Mace[6] [twenty-five cents per pound].

546. *Madder, and munjeet or* [madder and munjeet, or] Indian madder, ground or prepared, and [all] extracts of.[7]

547. Manna.

548. *Myrobolan.*[8]

549. Orchil [or archil, in the weed or] *or orchil* liquid.

550. Nutmegs [twenty cents per pound].[6]

---

[1] An article called "cudbear" substitute, an aniline residuum, held dutiable at twenty per cent. as an unenumerated manufactured article. (*S.* 3721.)

[2] See note to § 508, *supra.*

[3] This includes green or fresh ginger-root. (*S.* 658.)

[4] Indigo, whether coming in cubical masses, or in the form of powder, is free under this provision. (*S.* 3592.)

[5] Concentrated juice of the sour orange, held to be identical with the lemon and lime juice of commerce. (*S.* 2345.)

[6] 33⅓ per cent. of the nutmeg held allowable as tare, this being the worthless part of the shell, the mace consisting of 13⅓ per cent., and the nutmeg (proper) 53⅓ per cent. (*S.* 2710.)

[7] An article called extract of madder, but consisting of alizarine, alumina, and water, held to be an unenumerated manufactured article, and chargeable with twenty per cent. (*S.* 4989.)

An article advanced in form from prepared madder to the condition of a paint or color, held dutiable as such. (*S.* 2474, 3134, 4833.)

[8] Myroholan was not named in the former law. When ground it was classed as an article manufactured and not otherwise provided for, at twenty per cent. (*S.* 3175.) The same rule was applied to ground nut-galls. (*S.* 3479.)

551. Nux vomica.
552. Ottar of roses.
553. Salacine.

Oils:[1]

554. Almond [almonds].
555. Amber, crude and rectified.
556. Ambergris.
557. Anise, or anise seed.
558. Aniline, crude.
559. *Aspic, or spike lavender.*[2]
560. Bergamot.
561. Cajeput.
562. Carraway.
563. Cassia *and* cinnamon.
564. Cedrat.
565. Chamomile.
566. Citronella, or lemon grass.
567. Civet.
568. Fennel.
569. Jasmine, or *jasimine.* [Jessamine.]
570. Juglandium.
571. Juniper.
572. Lavender.
573. *Lemon.* [Lemons, fifty cents per pound.]
574. *Limes.*[3]
575. Mace.
576. *Neroli, or orange flower.*[4]
577. Orange. [Fifty cents per pound.]
578. Palm and cocoanut.
579. Poppy.

---

[1] Bergamot, lemon, and orange oils, not the ordinary commercial oils, but "Haensel's patented essential oils," of extraordinary concentration, and of much greater value than the oils of commerce, held dutiable as essential oils not otherwise provided for. (*S.* 5259.) This distinction probably would be made under the new law.

[2] Aspic was not named in the former law. Spike lavender was included with the oils with which it is now classed, though not named.

[3] Not named in former law. The essential oil of limets, or limette, was held dutiable at fifty per cent., as an essential oil not otherwise provided for.

[4] This oil was also held dutiable at fifty per cent., as an essential oil not otherwise provided for.

580. *Rosemary or anthoss.* [Anthoss or rosemary.]

581. *Sesame or* sesamum-seed, *or bene.*

582. Thyme [red, or origanum; thyme, white, valerian.] *or origanum, red or white, valerian.*

583. *Pepper, unground, of all kinds.*[1]

584. *Pimento, unground.*

[Pimento, and black, white, and red or cayenne pepper; five cents per pound.]

[Ground pimento and ground pepper of all kinds; ten cents per pound.][1]

585. Saffron and safflower, and extract of, *and* saffron cake.[2]

586. [Salep] *Selep*, or saloup.[3]

587. Storax, or styrax.

588. Turmeric.

589. [Venice] Turpentine, *Venice.*

590. *Valonia.*[4]

591. *Vegetable and mineral wax.* [Wax, bay or myrtle, Brazilian, and Chinese.]

592. Wood ashes, and lye of, and beet-root ashes.

593. Acids used for *medicinal*, chemical, or [and] manufacturing purposes, not [otherwise] *specially enumerated or* provided for *in this act.*[5]

594. *Alizarine, natural or artificial.*[6]

595. Agates, unmanufactured.[7]

596. *Apatite.*

---

[1] Dried sweet Mexican peppers were held dutiable, by assimilation, as "red or cayenne pepper. (*S.* 3301.)

[2] An article imitating the saffron of commerce, and consisting of flowers of *calendula officinalis*, colored to resemble Spanish saffron, and intended for its adulteration, held dutiable as an unenumerated manufactured article. (*S.* 3330.)

[3] "Selep" is a misspelling; so is "Saloup." The article meant is Salep, Salop, or Saloop. — *Worcester.*

[4] Valonia, under the former law, was classed as free, under "berries, nuts, and vegetables for dyeing, or used for composing dyes, not otherwise provided for."

[5] See note to § 12, Chemical schedule, *supra.*

[6] Alizarine, a product of coal tar, or artificial alizarine, as it was styled when first made, to distinguish it from alizarine produced from madder-root, and free, was made free by act of February 8, 1875, having previously been held dutiable by the department as an unenumerated manufactured product, and not as an aniline dye. See note to Coal tars, etc., § 82, Chemical schedule, *supra.*

[7] The department refused to permit crude onyx to be entered free of duty, but assessed it at ten per cent. as an unenumerated article. (*S.* 4842.)

597. Asbestos, unmanufactured.
598. Arsenic.
599. Antimony ore, [and] crude *sulphide* [sulphuret] of.[1]
600. *Arsenic, sulphide of, or* orpiment.
601. Arseniate of aniline.
602. *Baryta, carbonate or witherite.*
603. *Bauxite.*
604. *Aniline salts or* black salts [2] *and* black tares.
605. Bromine.
606. Cadmium.
607. Calamine.
608. *Cerium.*
609. *Cobalt, as metallic arsenic.*[3]
610. Chalk and cliff-stone, unmanufactured.
611. Feldspar [twenty per centum ad valorem].
612. *Cryolite or kryolith* [kryolite].
613. Iridium.
614. *Kieserite.*[4]
615. *Kyanite* or cyanite [or kyanite], *and kainite.*
616. *Lime*, citrate of [lime].
617. *Lime*, chloride of [lime], *or bleaching powder.*
618. *Magnesium.*
619. *Magnesite, or native mineral carbonate of magnesia.*[5]
620. Manganese, oxide and ore of.[6]

---

[1] If ground, held dutiable. (*S.* 5473.)

[2] The enumeration "black salts," *held* to be limited to crude potash (*S.* 1381, 5096); but see § 62, Chemical schedule, where crude potash is named as dutiable at twenty per cent.

[3] Sometimes known, commercially, as "cobalt crystals" or "cobaltum crystals," under which terms it was held dutiable as an unenumerated article. (*S.* 2945, 3168.)

[4] Under the former law, kieserite was held dutiable at twenty per cent. as a mineral or bituminous substance in a crude state not otherwise provided for. (*S.* 680.)

[5] Under decision of department (*S.* 2875), ground magnesite was held dutiable as carbonate of magnesia. But later (*S.* 5304) ground magnesite, defined as a native carbonate magnesium, distinguishable from the carbonate of magnesia of commerce in that the former is quite gritty while the latter has a smooth grain, was held chargeable with twenty per cent., as an unenumerated mineral substance.

[6] Oxide of manganese, though ground, held free. (*S.* 2915.) An article shown, upon analysis, not to be either of the oxides of manganese known to commerce, but a chemical salt differing from them both in composition and in color, held dutiable at twenty per cent. as a chemical salt or mineral substance in a crude state, not otherwise provided for. (*S.* 3410.) Manganese ore is not to be held dutiable because it is to be used in the manufacture of iron, and because it does not contain metallic manganese in the usual quantity (*S.* 4095); but held, that to be classed as manganese, and not as manganiferous iron ore, it must contain fifty per cent. or more of manganese, and not more than ten per cent. of iron. (*S.* 4114.)

621. Mineral waters, all not artificial.[1]

622. Osmium.

623. Palladium.

624. Paraffine [ten cents per pound].

625. Phosphates, crude or native, for fertilizing purposes.

626. [Potassa] *Potash*, muriate of.

627. Plaster of Paris or sulphate of lime, unground.[2]

628. *Quinia, sulphate of, salts of, and cinchonidia.*[3]

629. *Soda*, nitrate of [soda], or cubic [nitre] *nitrate.*

630. Strontia, oxide of, [or] *and* proto-oxide of [strontium], *strontian, and strontianite, or mineral carbonate of strontia.*

631. *Sulphur, or brimstone, not specially enumerated or provided for in this act.*[4] [Brimstone, crude.]

632. *Sulphur lac or precipitated.*

633. Tripoli.

634. Uranium, oxide of,[5] verdigris or subacetate of copper.

635. *Drugs, barks, beans, berries, balsams, buds, bulbs, and bulbous roots and excrescences, such as nut-galls, fruits, flowers, dried fibres; grains, gums, and gum-resin,*[6] *herbs, leaves, lichens, mosses, nuts, roots, and stems; spices, vege-*

---

[1] A natural mineral-water, artificially charged with gas, does not thereby lose its character of a natural mineral water. (*S.* 3148.) A natural mineral water, boiled, and put up in small bottles, for use as a specific, not as a beverage, is neither a natural nor an artificial mineral water, but is dutiable as a medicinal preparation not otherwise provided for. (*S.* 3170.) A natural mineral water, allowed to stand for some time before bottling, in order that it may settle, does not thereby become other than a natural mineral water. (*S.* 4073.) Apollinaris is a natural mineral water. (*S.* 5115.)

By order of the department a certificate of the owner or manager of the spring must accompany invoices of natural mineral waters, showing that they are in fact such, and naming the spring from which they come. (*S.* 2973, 3963.)

[2] Cracked-rock plaster, advanced beyond the condition of unground plaster, and somewhat resembling ground plaster, held dutiable as an unenumerated article manufactured in whole or in part. (*S.* 2573.)

[3] By the Revised Statutes, duties were imposed on [Quinine, salts of, other than sulphate of, forty-five per centum ad valorem; sulphate of, twenty per centum ad valorem.] Act of July 1, 1879, made salts of quinine and sulphate of quinine free. Sulphate of cinchonidia was, however, both before and after the passage of the act of 1879, held dutiable at forty per cent. as a medicinal preparation not otherwise provided for.

[4] See note to Sulphur. Chemical schedule, § 77.

[5] Merchandise invoiced as "uranium oxyd natron," held dutiable at twenty per cent. as a chemical salt not otherwise provided for, it being a uranite of soda, used for porcelain painting, and generally known as "uranium yellow." (*S.* 4293.)

[6] For distinction between gum-resin crude, as Chian turpentine, and the same classified and prepared as a medicinal preparation, see *S.* 4701, 5114.

tables, seeds aromatic, and seeds of morbid growth; weeds, woods used expressely for dyeing, and dried insects — any of the foregoing, of which are not edible and are in a crude state, and not advanced in value or condition by refining or grinding, or by other process of manufacture, and not specially enumerated or provided for in this act.

636. [Cow or kine pox, or] Vaccine virus.

637. *Crude minerals, not advanced in value or condition by refining or grinding, or by other process of manufacture, not specially enumerated or provided for in this act.*

[Mineral and bituminous substances in a crude state not otherwise provided for; twenty per centum ad valorem.]

SUNDRIES.

638. Aluminium.[1]

639. Amber beads *and* [amber] gum.[2]

640. Animals, brought into the United States temporarily, and for a period not exceeding six months, for the purpose of exhibition or competition for prizes offered by any agricultural or racing association; but a bond shall be first given in accordance with the regulations [to be prescribed by the Secretary of the Treasury, with the condition that the full duty to which such animals would otherwise be liable shall be paid, in case of their sale, to the United States, or if not reëxported within six months].

641. Animals [alive], specially imported for breeding purposes [from beyond the seas] shall be admitted free upon proof thereof satisfactory to the Secretary of the Treasury, and under such regulations as he may prescribe;[3] and

---

[1] Aluminium in sheets held entitled to free entry (*S.* 3770); but not when imported in books, being then deemed ready for use, and an unenumerated manufactured article. (*S.* 5298.)

[2] Necklaces of amber beads, held entitled to free entry; amber-bead crosses, formed on a brass base, held dutiable as a manufacture of brass. (*S.* 3389.)

[3] The department holds that young animals may be imported free under this provision, if they are to be used eventually for breeding purposes. (*S.* 2860.) The department has always held that animals imported for breeding purposes, to be entitled to free entry, must be of "superior stock," but the Supreme Court has just decided that the Secretary of the Treasury is without power to impose this limitation. (*Morrill* v. *Jones*, Jan. 8, 1883.)

The department has held that bleed cattle and sheep, if imported for breeding purposes, are entitled to free entry, whether intended for owner's own use or for sale (*S.* 789, 931); and has recently ruled that when an importer makes oath that mares are imported for breeding purposes, the oath and the consul's certificate will be

teams of animals, including their harness and tackle and the vehicles or wagons actually owned by persons emigrating from foreign countries to the United States with their families, and in actual use for the purpose of such emigration, shall also he admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe.[1]

642. Asphaltum *and bitumen*,[2] *crude* [twenty-five per centum ad valorem].

643. Arrowroot [thirty per centum ad valorem].

644. Articles imported for the use of the United States, provided that the price of the same did not include the duty.

645. Bamboo reeds, no further manufactured than cut into suitable lengths for walking-sticks or canes, or for sticks for umbrellas, parasols, or sun-shades.

646. *Bamboo* [bamboos], unmanufactured.

647. Barrels of American manufacture, exported filled with domestic petroleum, and returned empty, under such regulations as the Secretary of the Treasury may prescribe, and without requiring the *filling* [filing] of a declaration at time of export of intent to return the same empty.[3]

648. Articles, the growth, produce, and manufacture of the United States, when returned in the same condition as exported.[4] *Casks, barrels, carboys, bags, and other vessels*

---

treated as conclusive, it being difficult to establish a different rule in the case of mares from that applied in the case of blood cattle and of sheep. (*S.* 5664.) The rule of the department has been that, when animals were imported for breeding purposes, the importer must produce a consular certificate showing that the animals were purchased abroad, and for breeding purposes, or, failing in the production of such certificate, must give bond to produce it. (*S.* 2548.)

[1] Trotting horses are not entitled to free entry under this provision. (*S.* 1740.)

Teams cannot be brought in under this provision, long after the immigration of the owner. (*S.* 4136, 4249.)

The actual and necessary use, before and after the act of immigration, determines the question of admission free of duty, although at the time of entry into the United States the team was conveyed in a railroad car or separated from the owner. (*S.* 1929, 2056, 3143.)

An unmarried immigrant may bring in his team free of duty in the same manner as though he were married. (*S.* 4902.)

[2] Bitumen, under the former law, was classed with "mineral and bituminous substances in a crude state, not otherwise provided for, twenty per centum ad valorem."

Bitumen de Indie is merely another name for asphaltum. (*S.* 4753.) Ground limestone-rock, mixed with asphaltum, was classed as asphaltum. (*S.* 3792.)

[3] Such barrels may be re-coopered abroad without forfeiting their right to free entry. (*S.* 3810.)

[4] Horses sent to Canada to be trained, held entitled to free entry upon their return (*S.* 2190); but held, that where a horse so sent to Canada, was there trotted in public races, and after being returned, was sold at a greatly enhanced price, duties should

of American manufacture, exported filled with American products, or exported empty and returned filled with foreign products, including shooks when returned as barrels or boxes; [American manufactures of casks, barrels, or carboys, and other vessels, and grain-bags (the manufacture of the United States), if exported containing American produce, and declaration be made of intent to return the same empty, under such regulations as shall be prescribed by the Secretary of the Treasury.] — *Rev. St.* [That barrels and grain-bags, the manufacture of the United States, when exported filled with American products, or exported empty and returned filled with foreign products, may be returned to the United States free of duty, under such rules and regulations as shall be prescribed by the Secretary of the Treasury; and the provisions of this section shall apply to and include shooks, when returned as barrels or boxes as aforesaid.] — *Act of Feb.* 8, 1875, *Sect.* 9. [That bags, other than of American manufacture, in which grain shall have been actually exported from the United States, may be returned empty to the United States free of duty, under regulations to be prescribed by the Secretary of the Treasury.] — *Act of Feb.* 8, 1875, *Sect.* 7. But proof of the identity of such articles shall be made under regulations to be prescribed by the Secretary of the Treasury; and if any of such articles [were] *are* subject to internal tax at the time of exportation, such tax shall be proved to have been paid before exportation and not refunded.[1]

---

he exacted. (*S.* 2487.) Sheep sent across the border to Mexico for pasturage may be brought back without the exaction of a duty upon the sheep or their fleeces grown while in Mexico (*S.* 2492), unless they are there shorn, in which case the wool must pay duty if brought back. (*S.* 2538.) Cotton-ties exported as strapping for cotton bales, cannot be returned free of duty. (*S.* 2525.) Horses, carts, wagons, and harnesses taken to Canada by a railroad contractor and there used may be returned free of duty. (*S.* 2528.) Powder exported and damaged while abroad, may be returned without payment of duty (*S.* 2755); and organs damaged on the voyage of exportation. (*S.* 2252.) In the case, however, of an iron bridge exported to be put up in England, but carried away by a freshet, and so injured that its return to this country for re-manufacture became necessary, held, that a duty as for wrought scrap-iron was properly charged. (*S.* 2493.) Paper of American manufacture, after being printed upon abroad, cannot be returned free of duty. (*S.* 3065.)

[1] For some time after the passage of the act of 1875, the department insisted that, except in the case of petroleum barrels, a declaration of intent to return was still necessary. This position, however, was abandoned as to grain-bags in 1879 (*S.* 4260), and wholly abandoned the following year. (*S.* 4572.)

Bags other than grain-bags are included in the category of vessels which may be returned free of duty (*S.* 3198); so are bottles (*S.* 3089), although the right of

649. Bed-feathers and downs.

650. Bells, broken, and bell-metal, broken and fit only to be remanufactured.

651. Birds, stuffed.[1]

652. Birds [singing and other], and land and water fowls.

653. Bismuth.

654. Bladders, crude, and all integuments of animals not [otherwise] *specially enumerated or* provided for *in this act.*

655. Bologna sausages.[2]

656. Bolting-cloths.[3]

657. Books, *engravings, bound or unbound, etchings, maps, and charts*, which shall have been printed and manufactured more than twenty years at the date of importation.[4]

658. Books, maps, and charts imported by authority *or* for [the] use of the United States or for the use of the Library of Congress; but the duty shall not have been included in the contract *of* [or] price paid.

659. Books, maps, and charts specially imported, not more than two copies in any one invoice, in good faith, for the use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use or by [the] order of any college, academy, school, or seminary of learning in the United States.

---

free entry was denied by the department and by the Supreme Court to vessels exported empty and returned filled (*Knight* v. *Schell*, 24 How, 526; *Belcher* v. *Linn*, *Ib.*, 533; *S.* 1077, 4953); hence the provision of the new law.

Bags exported filled with foreign dye-wood, ground here, were not, the department held, entitled to free entry upon their return. (*S.* 3511.)

[1] The department holds that only birds stuffed as specimens of natural history are entitled to free entry; that if they are intended for millinery purposes, they are dutiable. (*S.* 1454, 4290, *and see Feathers, etc., Schedule N*, § 428.)

[2] The term "Bologna sausages" appears to have beome the commercial appellation of pretty much all sausages. In the unreported case of *Hartwig* v. *Arthur*, U.S. Circuit Court, N.Y. Dist., German sausages were held exempt from duty under the provision for Bologna Sausages, and, by the advice of the Attorney-General, the department acquiesed in the decision. (*S.* 2220.)

[3] Bolting-cloths were exempt from duty under the Revised Statutes; and act of March 3, 1875, expressely declared that nothing in act of Feb. 8, 1875, should be construed to impose any duty on bolting-cloths.

[4] Folded sheets, not stitched, held dutiable, though printed more than twenty years ago (*S.* 3716); also engravings (*S.* 1779), and engravings imported with old books, but forming no part of the books. (*S.* 4006.) But these decisions are suspended by the new law. It makes no difference that the books have been rebound or repaired within twenty years. (*S.* 1047.)

660. Books, professional, of persons arriving in the United States.[1]

661. Books, household effects,[2] or libraries, or parts of libraries, in use, of persons or families from foreign countries, if used abroad by them not less than one year, and not intended for any other person or persons, nor for sale.

662. Breccia, in blocks or slabs.

663. Brime.

664. Brazil pebbles for spectacles, and pebbles for spectacles, rough.

665. Bullion, gold and silver.

666. Burgundy pitch.

667. Burr-stone, in blocks, rough or unmanufactured, and not bound up [into] in mill-stones.[3]

668. Cabinets of coins, medals, and all other collections of antiquities.[4]

669. Castor or castoreum.

670. Catgut strings, or gut-cord for musical instruments.[5]

671. Catgut or whip-gut, unmanufactured.[5]

---

[1] See note to § 814, *infra*.

[2] That is, books as household effects. (*S.* 1586.)

[3] Buhr-stones, bound with an iron hoop, held dutiable (*S.* 358); so "skeleton" stones. (*S.* 1500.) Since these decisions were rendered, however, the U.S. Circuit Court for the southern district of New York, decided, in *Cary* v. *Arthur*, that solid buhr-stones, circular in form, faced on one side and on the edge, with a hole cut through the centre, were exempt from duty; also sections of buhr-stones, imported in casks, sized and cut, so as to be put together for the purpose of being manufactured or bound up into mill-stones. The department acquiesced in this judgment (*S.* 3048), and also in the judgment rendered in the later case of *Livingston* v. *Arthur*, which held that buhr-stones, described as "pieces or segments stuck together in the form of mill-stones, and bound with iron hoops, were exempt from duty. (*S.* 4714.)

[4] U.S. Act of July 14, 1870, § 22, contained an additional paragraph, reënacted in the Revised Statutes, making free "Collections of antiquities, specially imported, and not for sale," and the interpretation of these provisions has afforded the department considerable difficulty. It is ruled that paintings, bas-reliefs, statuary, and majolica plate of the sixteenth century, are not antiquities, not being of sufficient age. (*S.* 2934, 3110.) The term "all other collections of antiquities," in the clause reënacted in the Act of 1883, has been restricted by the department to mean collections similar to cabinets of coins and medals. Such collections of antiquities have been held entitled to free entry, whether for sale or not; other collections only when specially imported and not for sale. (*S.* 3754, 4053, 4158; 16 *Opinions Att'y Gens.*, 354.) Judge Brown, in the District Court for the southern district of New York, in *Sixty-five Terra Cotta Vases*, 10 Fed. Rep., 880, ruled that this construction of the law was inadmissible, because the Act of 1870 was declared to be an enlargement and not a restriction of the free list. Prior to the decisions of the department last above cited its practice had been otherwise, notably in the case of the Castellani collection. As, however, the new law has omitted this provision, it is not improbable that the department may feel called upon to enlarge the meaning of the term "other collections of antiquities." The exclusion of sixteenth century productions from the category of antiquities affords ground for criticism.

The department also holds that an article, not in itself a cabinet or collection, must be intended as an addition to an existing collection (*S.* 2699); that if it is to be used as an article of furniture, for instance, it is dutiable, however old. (*S.* 2681.)

[5] Neither the Tariff Commission nor Congress appear to have been very successful

672. Coal, anthracite.

673. Coal stores of American vessels, but none shall be unloaded.[1]

674. Cobalt, ore of.

675. Cocoa, or cacao, crude, and fiber, leaves, and shells of.

676. Coffee.

677. Coins, gold, silver, and copper.[2]

678. Coir and coir yarn.

679. Copper, old, taken from the bottom of American vessels compelled by marine disaster to repair in foreign ports.

680. Copper, when imported for the United States Mint.

681. Coral, marine, unmanufactured.

682. Cork-wood, or cork-bark, unmanufactured.[3]

683. Cotton.

684. Curling-stones, or quoits.

685. Cuttle-fish bone.

686. Diamonds, rough or uncut, including glaziers' diamonds.[4]

687. Diamond dust or bort.

688. Dyeing or tanning articles, in a crude state, used in dyeing or tanning, not *specially enumerated or* [otherwise] provided for *in this act.*

---

in straightening out the inconsistencies of the former law on this head. (*Infra*, § 713.) "Gut, and worm-gut, manufactured or unmanufactured [for whip and other cord."] (*Supra*, Schedule N, § 487.) "Strings: all strings of [whip-gut or] cat-gut *or any other like material*, other than strings for musical instruments [thirty] twenty-five per centum ad valorem." Upon an importation of gut-rope, or strings other than for musical instruments, the department ruled that the provision of the Revised Statutes fixing a duty, which was a reënactment of a similar provision in the acts of 1861 and 1862, had been virtually repealed by act of 1870, which placed "cat-gut or whip-gut, unmanufactured," upon the free list, and by act of 1872, which placed there, "gut and worm-gut, manufactured or unmanufactured, for whip or other cord"; and that, therefore, the article in controversy was not liable to duty. It is difficult to see in what manner the changes of phraseology in the new law have cleared up the matter.

[1] Held, that a refund of duties should not be allowed, when paid on part of a cargo of coal, which, after such payment, the consignees received permission to retain on board, — the coal not becoming stores until after payment of duties. (*S.* 493.)

[2] Certified invoices are not necessary in the case of importations of coin. (*S.* 94, 4702.)

[3] Cork cut into small squares, held by the U.S. Circuit Court for New Jersey, to be exempt from duty as unmanufactured cork. The department acquiesced in the decision. (*S.* 1130.)

[4] Glaziers' diamonds, mounted in stocks, and fitted for use, held entitled to free entry. (*S.* 3546.) The American manufacturers of glazier's diamonds urged the imposition of a duty, but without success.

689. Eggs.[1]

690. Esparto or Spanish grass, and other grasses, and pulp of, for the manufacture of paper.

691. Emery ore [six dollars per ton].

692. Fans, common palm-leaf.[2]

693. Farina.[3]

694. Fashion-plates, engraved on steel or on wood, colored or plain.[4]

695. Felt, adhesive, for sheathing vessels.

696. Fibrin, in all forms.

697. Firewood.

698. Fish, fresh, for immediate consumption.[5]

699. Fish, for bait.

700. Flint, flints, and ground flint-stones.

701. Fossils.

702. Fruit-plants, tropical and semi-tropical, for the purpose of propagation or cultivation.[6]

703. Fruits, green, ripe, or dried, not [otherwise]

---

[1] Ants' eggs, intended as food for birds, held dutiable as an unenumerated unmanufactured article. The eggs had been baked to destroy life, but this was held not to subject them to duty as a manufactured article (*S.* 4157); yolks of eggs, dried and salted, held dutiable as articles manufactured. (*S.* 2889.)

[2] Palm-leaf fans with artificial handles of bone or wood held dutiable. (*S.* 679, 1497.)

[3] A patented prepared article, called "Wharton's Ervalenta," held not entitled to free entry as farina. (*S.* 3039.)

[4] The department has held that fashion-plates, printed on ordinary paper and associated inseparably with printed matter, are not within the provision of the free list (*S.* 2255); but that, if enclosed in magazines but not fastened to them, they are not dutiable. (*S.* 785.) The Circuit Court for the southern district of New York, in *Blood* v. *Merritt*, 11 Fed. Rep., 289, ruled that fashion-plates reproduced from steel engravings by means of a transfer on stone, were none the less entitled to free entry as fashion-plates. The department, which had assessed such fashion-plates as printed matter, acquiesced in the decision. (*S.* 5202.)

[5] Held, that fresh fish imported to be salted and packed in barrels, cannot be regarded as intended for immediate consumption (*S.* 2285); that the fact that the importations are very large may be considered as an indication that they are not intended for immediate consumption. (*S.* 3181.) The department holds that fish, frozen in barrels by a process which enables them to be kept for an almost indefinite time, are not entitled to free entry, it being apparent that they are not intended for immediate consumption (*S.* 3062, sustained by U.S. Circuit Court), but that the mere fact that they are packed in ice, should not make them dutiable. (*S.* 3280.)

[6] Fruit-trees imported from Germany held not entitled to free entry under this provision. (*S.* 1681.) Plants entitled to free entry under this provision are not only those which, being natives of tropical or semi-tropical countries, are imported directly therefrom, but also those which, although indigenous to tropical or semi-tropical countries, are imported from other countries where they have been propagated in hothouses. If, however, a plant originally of a tropical or semi-tropical species undergoes such a change by its removal to another climate as to entirely change its characteristics, it would not be entitled to free entry. (*S.* 1746.) Tropical fruit-trees, not bearing edible fruits, cannot be admitted to free entry. (*S.* 2018.)

specially enumerated or provided for *in this act* [ten per centum ad valorem].[1]

704. *Furs undressed.*

705. Fur-skins of all kinds, not dressed in any manner.[2]

706. Glass, broken [in] pieces, and old glass which cannot be cut for use, and fit only to be remanufactured.

707. [Glass-plates] Glass-plate or disks, unwrought, for use in the manufacture of optical instruments [ten per centum ad valorem].

708. Goat-skins, raw.[3]

709. Gold-beaters' molds, and gold-beaters' skins.

710. Gold-size.

711. Grease, for use as soap-stock only, not *specially enumerated or* [otherwise] provided for.

712. Gunny-bags, and gunny-cloth, old or refuse, fit only for remanufacturing.

713. Gut, and worm-gut, manufactured or unmanufactured [for whip and other cord].[4]

714. Guts, salted.

715. Gutta-percha, crude.

716. Hair [all], horse *or* cattle *and hair of all kinds*, cleaned or uncleaned, drawn or undrawn, but unmanufactured, *not specially enumerated or provided for in this act*;[5] [Hair] of hogs, curled for beds and mattresses, and not fit for bristles.

717. Hide-rope.[6]

718. Hides, raw or uncured, whether dry, salted or pickled, and skins, except sheep-skins with the wool on, Angora goat-skins, raw, without the wool, unmanufactured, asses' skins, raw *or* unmanufactured.[7]

---

[1] Held, that dried lichi fruit, although somewhat resembling a nut, is not a nut, but fruit. (*S.* 3162.)

[2] Chinese goat-skins, imported for manufacture into mats and robes, held entitled to free entry under this paragraph (*S.* 4685); also Hudson Bay sable fur-skins, the pelts of which had not been dressed in any manner, although the fur portion had been cleaned and tipped or partially dyed. (*S.* 1489.)

[3] That goat-skins are from animals of Angora blood in a small degree, but worth no more than common goat-skins, does not preclude them from free entry. (*S.* 3112.)

[4] See note to cat-gut strings, etc., § 670, *supra*.

[5] Cleaned camel's-hair noils held included in this provision (*S.* 2447); also hair cut from the beard of the common white goat, cleaned and selected in lengths for brushes. (*S.* 4108.)

[6] Raw-hide lariats are hide-rope. (*S.* 4751.)

[7] Certain "alum-tanned" skins, or dry-salted hides, which had undergone the

719. Hones and whetstones.[1]

720. Hop-roots, for cultivation.

721. *Hop-poles.*

722. Ice.

723. India-rubber, crude, and milk of.[2]

724. India [or] -malacca joints, not further manufactured than cut into suitable lengths for the manufactures into which they are intended to be converted.

725. Ivory, and vegetable ivory, unmanufactured.

726. Jet unmanufactured.

727. Joss-stick, or joss-light.

728. Junk, old.

729. Lava, unmanufactured.

730. Life-boats and life-saving apparatus, specially imported by societies incorporated or established to encourage the saving of human life.

731. Lithographic stones, not engraved.[3]

732. Loadstones.

733. Logs, and round unmanufactured timber, not [otherwise] *specially enumerated, or* provided for *in this act*,[4] and ship timber, *and ship planking*.[5]

734. Maccaroni and vermicelli.[6]

---

process of liming, to remove the hair, and had been placed in vats containing a mixture of bran and water, and in alum baths, etc., were held by the department to be dutiable (*S.* 4802); but the U.S. Circuit Court, in *Rose* v. *Robertson*, held that such skins were entitled to free entry, and the department acquiesced in the decision. (*S.* 5222.) The department at one time insisted that the process of liming removed the hides from the category of raw hides (*S.* 3464), but afterwards voluntarily abandoned that position. (*S.* 3720.) The purposes for which skins are imported held to be immaterial upon the consideration of their right to free entry. (*S.* 3328.)

[1] Whetstones made of emery, held dutiable as manufactures of emery. (*S.* 2079, 2882.) As to the correctness of these decisions, quære?

[2] Certain rubber in sheets, not of a uniform thickness, not vulcanized nor essentially changed from its natural condition, held entitled to free entry as crude India-rubber. (*S.* 3718.) Old India-rubber springs, worn out, held not crude India-rubber, nor entitled to free entry. (*S.* 2046.) "Elasticon" held dutiable at ten per cent. as an unenumerated unmanufactured article. (4807.)

[3] Engraved lithographic stones, held not entitled to free entry, although the engraving was old and worthless, and of no value to the importer. (*S.* 1925.)

[4] Rafts of logs held entitled to free entry under this provision (*S.* 841); also piling, consisting of rough logs with the bark on (*S.* 901); also telegraph-poles, with or without the bark (*S.* 1595); also cedar logs and cedar posts (*S.* 841), as well as the same trimmed for fence-rails. (*S.* 4983.)

[5] Ship-planking was made free by act of Feb. 8, 1875. The department defines ship-planking as from one and one half to eight inches thick (*S.* 4012), and holds that it is not dutiable because square-edged, not following the natural shape of the tree. (*S.* 4347, *reversing previous decisions.*)

[6] Under the Revised Statutes these articles were free, but a duty of two cents per pound was imposed on "maccaroni and vermicelli, and on all similar preparations." by act of Feb. 8, 1875.

735. Magnets.[1]

736. Manuscripts.[2]

737. Marrow, crude.

738. Marsh-mallows.

739. Medals of gold, silver, or copper.[3]

740. Meerschaum, crude or raw.[4]

741. Mica and mica waste.[5]

742. Models of inventions and other improvements in the arts; but no article or articles shall be deemed a model or *improvements* [improvement] which can be fitted for use.

743. Moss, *sea-weeds* [sea-weed], and all other vegetable substances used for beds and mattresses.[6]

744. *Newspapers and periodicals.*[7]

745. Nuts, cocoa, and Brazil or cream.

746. Oakum.

747. Oil-cake.

748. Oil, spermaceti, whale, and other [fish] *fish oils* of American fisheries, and all other articles the produce of such fisheries.[8]

---

[1] Magnets held entitled to free entry, without limitation as to size or otherwise. (*S.* 5293.)

[2] Old parchment, manuscript, deeds, etc., imported for use in making gold-beater's skins and bookbinding, and bought and sold by weight, held not entitled to free entry, but to be dutiable at ten per cent. as an unenumerated article. (*S.* 1654.) The new law, however, makes parchment free.

[3] Certain Roman Catholic tokens admitted free of duty under this provision. (*S.* 1390.)

[4] The United States Circuit Court for the district of New York, in *Kaldenberg* v. *Arthur*, held that meerschaum cleaned by cutting away the outside portion, the meerschaum then being cleaned and polished, but not cut into shapes for pipes or other articles, was the only crude or raw meerschaum known to commerce, and was, therefore, exempt from duty. The department acquiesced in the decision. (*S.* 3850, partially overruling *S.* 2995.)

[5] Mica in slabs held free of duty under this provision, this being the form in which crude mica is imported. (*S.* 2676.)

[6] Natural moss, dried and pressed, but not dyed or otherwise manufactured, held entitled to free entry under this provision. (*S.* 4854.) The same article dyed and prepared, held dutiable at fifty per cent. under the provision for "artificial flowers or parts thereof," § 428. (*S.* 2518.)

[7] A good deal of complaint has been made by booksellers and periodical-dealers, of the effect of the provision of act of March 3, 1879, under which printed matter other than books, was admitted by mail free of duty. It was stated to the Tariff Commission, on behalf of these people, that two and a half million pounds of such matter is annually received by mail as against 640,000 pounds received otherwise, and paying duty. The Commission recommended the abolition of the duty on newspapers and periodicals, and Congress adopted the recommendation. Similar action has been taken lately by the Canadian government.

[8] The fact that fish, the product of American fisheries, are cured on Canadian soil does not deprive them of their right to free entry (*S.* 3543), although they were cured with foreign salt (*S.* 3760); otherwise, however, if they are frozen for the purpose of preservation, they not being in such case returned to this country "in the same con-

749. Olives, green or prepared.[1]

750. Orange and lemon peel, not preserved, candied, or otherwise prepared.

751. Ores, of gold and silver.[2]

752. Palm-nuts and palm-nut kernels.

753. Paper-stock, crude, of every description, including all grasses, fibres, rags *of all kinds*, other than wool, waste, shavings, clippings, old paper, rope ends, waste rope, waste bagging, gunny-bags, gunny-cloth, old or refuse, to be used in making, and fit only to be converted into paper, and unfit for any other manufacture, and cotton-waste, whether for paper-stock or other purposes.[3]

754. Parchment [thirty per centum ad valorem].

755. Pearl, mother of.

756. Personal and household effects, not merchandise, of citizens of the United States dying abroad.

757. Pewter and britannia metal, old, and fit only to be re-manufactured.

758. Philosophical and scientific apparatus, instruments, and preparations, statuary, casts of marble, bronze, alabaster, or plaster of Paris, paintings, drawings, and etchings, specially imported in good faith for the use of any society or institution incorporated or established for *religious*, philosophical, educational, scientific, or literary purposes, or encouragement of the fine arts, and not intended for sale.[4]

---

dition as exported." (*S.* 3087.) Oil from a whale caught by American fishermen, towed into a Canadian port, there sold, and tried out by Canadians, is not entitled to free entry into the United States. (*S.* 2887.)

The department regulations specify the evidence necessary to prove that fish for which, or their products, free entry is claimed, were, in fact, caught on vessels of the United States. (*Tr. Reg. of* 1874, *art.* 370.) (*S.* 3265, 3775.)

[1] Stuffed olives were held entitled to free entry as olives, prepared. (*S.* 1611.)

[2] Silver ore containing fifty-four ounces of silver and a slight amount of copper to the ton of two thousand pounds, held entitled to free entry. (*S.* 4391.)

[3] Flax-tow, or waste, is entitled to free entry as paper-stock when it is clear that it is to be used in the manufacture of paper. (*S.* 4464, 5365.) See § 329, note, for definition of "flax-tow" and flax-waste. Old newspapers, fit only for paper-stock, held properly classed as such. (*S.* 2806.)

[4] Such apparatus, etc., imported for the use of an insane asylum, held not entitled to free entry. (*S.* 326.) The New York Dispensary, held to be an institution within the purview of this paragraph (*S.* 2831); hospitals, masonic and benevolent societies generally deemed not to be within its purview. (*S.* 3038.) Simple glass cylinders, or bottles with glass stoppers, held not entitled to free entry, though specially imported for the use of an educational institution (*S.* 3044); nor slates, blackboards, writing-paper, or similar articles (*S.* 3082); nor photographic slides. (*S.* 326.)

Colored plaster casts, illustrating the crucifixion, held entitled to free entry

759. *Plants, trees, shrubs, and vines of all kinds not otherwise provided for, and seeds of all kinds, except medicinal seeds not specially enumerated or provided for in this act.*[1]

760. Plants, trees, shrubs, roots, seed cane, and seeds imported by the Department of Agriculture or the United States Botanical Garden.

761. Platina, unmanufactured.[2]

762. *Platinum, unmanufactured, and* [Platinum] vases, [or] retorts, [for chemical uses] *and other apparatus, vessels, and* [or] parts thereof, *for chemical uses.*

763. Plumbago.[3]

764. Polishing-stones.[4]

765. Pulu.

766. Pumice and pumice *stone* [stones].[5]

767. Quills, prepared or unprepared.[6]

768. Railroad-ties, of wood.[7]

769. Rattans and reeds, unmanufactured.[8]

770. Regalia and gems, statues, statuary, and specimens of sculpture, where specially imported in good faith for the

---

(*S.* 5303); also kindergarten implements (*S.* 2076); also magic-lantern slides, for illustrating philosophical lectures at a college (*S.* 4515); and chemical preparations for a college laboratory. (*S.* 2802.)

The department holds that such apparatus, etc., must be owned by the institution; that if owned by a professor of the institution, for use therein, it is dutiable. (*S.* 2256.) The department further has held that such apparatus, etc., if sold or distributed by the institution importing it, may be seized and forfeited.

[1] The "lily of the valley," on the authority of the botanist of the Agricultural Department, held to be a plant, and not a bulbous root. (*S.* 4419, overruling *S.* 2761.)

[2] Platina is entitled to free entry, when imported in such form or shape as not to constitute an article suitable for use without further manufacture. (*Tr. Reg. of* 1857, *p.* 580, *reaffirmed. S.* 3770.)

[3] Powdered plumbago, held entitled to free entry under this provision, although it had undergone a process of refinement for the purpose of removing foreign substances. (*S.* 1627.) If put up in blocks for special uses, or mixed with other ingredients, held dutiable. (*S.* 1947.)

[4] Only the natural stones known as polishing-stones, held entitled to free entry,—not artificial polishing-stones, made of pumice-stone and other substances. (*S.* 3525.)

[5] Pumice-stone in bricks, or blocks, held entitled to free entry under this provision. (*S.* 1517.)

[6] Quill tooth-picks held dutiable as an unenumerated manufactured article (*S.* 1291); strippings of quills for use in making brushes, etc., held dutiable as an unenumerated unmanufactured article. (*S.* 4705.)

[7] Long timbers for use as sleepers in railroad bridges, held not to be free under this provision. (*S.* 2673.)

[8] See note to Rattans and reeds, § 481, Sundry schedule.

use of any society incorporated or established for philosophical, literary, or religious purposes, or for the encouragement of the fine arts, or for the use, or by [the] order of any college, academy, school, [or] seminary of learning, *or public library*, in the United States.[1]

771. Root-flour.

772. Rotten stone.

773. Sago, sago crude, and sago flour.[2]

774. Saur-kraut.[3]

775. Sausage skins.

776. Sea-weed, not otherwise provided for.[4]

777. Seed of the sugar-beet.[5]

778. Shark skins.

779. Shells of every description, not manufactured.[6]

780. Shingle-bolts and stave-bolts, *provided that heading-bolts* [and heading-bolts] shall be held and construed to be included under the term stave-bolts.

781. Handle-bolts.[7]

782. Shrimps, or other shell-fish.

783. Silk, raw, or as reeled from the cocoon, *but* not

---

[1] As regalia, have been classed articles worn upon the persons of priests or others, or carried in the hand during the performance of ceremonies, such as side-rosaries and cinctures. (*S.* 2617.) The ordinary dress of clergymen held not to be embraced within the term (*S.* 2791); nor silk scarfs imported for the use of a Hebrew congregation, but which might equally well be used for other purposes, and which were not fit for use without further manufacture. (*S.* 2939.) Altar-cloths held entitled to free entry as regalia (*S.* 692), and monstrances (*S.* 3745), and funeral palls for church use. (*S.* 2230.) Sanctuary lamps, or candelabra, to be carried in the hand during church ceremonies, held to be exempt from duty (*S.* 2005), but not if intended to be permanently placed in position in the church. (*S.* 2290, 4312.) Church figures held not entitled to free entry (*S.* 2615, 2784, 2805, 2956), nor brass lecturns for church use (*S.* 1826), nor wooden altars (*S.* 1867), nor cords with heavy woollen tassels for trimming pulpits and altars. (*S.* 525.) Costumes for use by schools and societies in theatrical representations, held not entitled to free entry as regalia. (*S.* 2677, 3038.) Articles otherwise entitled to free entry as regalia, held not to be dutiable because made of silk. (*S.* 2164.) Articles owned and imported by a priest for use in church ceremonies, held not entitled to free entry, they not being the property of the church. (*S.* 1141, 3859, 4435).

[2] The department held (*S.* 3037) that an article known as sago, and made in Germany, from potatoes, was not entitled to free entry. The U.S. Circuit Court for the southern district of New York, in *Brown* v. *Arthur*, ruled otherwise, and the department acquiesced in the decision, reversing its previous ruling. (*S.* 4443.)

[3] Sauer-kraut was made free by act of 1872. It had been assessed by the department, as a prepared vegetable. (*S.* 623.)

[4] So-called "sea-tangle tents," preparations of sea-weed, held dutiable as unenumerated manufactured articles. (*S.* 4635.)

[5] Seed of the sugar-beet was made free by act of February 8, 1875, § 8.

[6] Merely cleansing shells with acids, does not take them from the category of unmanufactured shells. (*S.* 1090, 2896, 3813, 3843.)

[7] Handle-bolts were made free by act of February 8, 1875, § 8.

[being] doubled, twisted, or advanced in manufacture *in* any way.[1]

784. Silk cocoons and silk waste.[2]

785. Silk-worms' eggs.

786. Skeletons, and other preparations of anatomy.[3]

787. Skins, dried, salted, or pickled.[4]

788. Snails.

789. Soap-stocks.[5]

790. Sodium.[6]

791. Sparterre, for making or ornamenting hats.[7]

792. Specimens of natural history, botany, and mineralogy, when imported for cabinets, or as objects of taste or science, and not for sale.[8]

793. Spunk.

794. Spurs and stilts, used in the manufacture of earthen, stone, or crockery ware.[9]

795. Straw, unmanufactured.

796. Sugar of milk.

797. Sweepings of silver [or] *and* gold.

798. Tamarinds.[10]

799. Tapioca, cassava, or cassada.[11]

800. Tea.[12]

---

[1] See notes to Silk schedule, *supra*.

[2] See notes to Silk schedule, *supra*.

[3] Only real skeletons and preparations of anatomy are held entitled to free entry under this provision. Models of papier-maché were held dutiable as manufactures of papier-maché. (*S.* 1767, 3831.)

[4] See note to Hides, § 718, *supra*.

[5] See note to Soap, § 8, Chemical schedule, *supra*.

[6] Sodium, under the former law, was held dutiable at twenty per cent. as an unmanufactured metal, not otherwise provided for.

[7] It is the practice of the appraisers to classify as exempt from duty under this provision, only such willow-sheets as are prepared expressly for bonnet-frames, by the addition of a muslin back. Articles not so prepared, and fit for other uses, held dutiable. (*S.* 3199.)

[8] Microscopic specimens of insects, etc., held to be exempt from duty under this provision (*S.* 3958), but not living specimens. (*Tr. Reg. of* 1857, *art.* 939.) Live snakes, intended to be used in the New York Aquarium, as specimens of natural history, for scientific purposes only, held to be dutiable as live animals. (*S.* 3445.)

[9] This paragraph appears, not in the Revised Statutes, but in act of February 8, 1875, § 8.

[10] Tamarinds preserved in sugar or molasses were held dutiable (*S.* 2283), but are now held to be exempt from duty. (*S.* 5552.)

[11] Tapioca is entitled to free entry, whether in the form of flake, pearl or flour. (*S.* 3161.)

[12] Maté or Brazilian tea, consisting of coarsely powdered dried leaves and twigs of a South American shrub, and used in parts of South America as a substitute for tea,

801. Tea-plants.

802. Teasels.

803. Teeth, unmanufactured.

804. Terra alba, aluminous.[1]

805. Terra japonica.

806. Tin [in pigs, bars, or blocks, and grain-tin], *ore, bars, blocks, or pigs, grain or granulated.*[2]

807. Tonquin, Tonqua or Tonka beans.

808. Tortoise and other *shells*[3] [shell] unmanufactured.

809. Turtles.

810. Types, old, and fit only to be remanufactured.

811. Umbrella-sticks, crude, to wit: all partridge, hair-wood, pimento, orange, myrtle, and *all* other sticks and canes in the rough, or no further manufactured than cut into lengths suitable for umbrella, parasol, or sunshade sticks or walking-canes.[4]

812. Vellum [thirty per centum ad valorem].

813. Wafers, *unmedicated.*[5]

814. Wearing apparel in actual use, and other personal effects (not merchandise), professional books, implements, instruments, and tools of trade, occupation, or employment of persons arriving in the United States.[6] But this exemp-

held dutiable at twenty per cent., "tea" being construed to be only the ordinary tea of commerce. (*S.* 3909.) See Appendix for act of 1883, to secure purity in imported teas.

[1] The department has listened to considerable controversy as to whether there is such an article as aluminous terra alba known to commerce. Secretary Bristow, in 1875, inclined to the belief that there was not, but that, notwithstanding, he was without power to allow importations free of duty of terra alba unless aluminous. (*S.* 2485.) In 1879, the subject was again reviewed, and evidence was adduced which satisfactorily showed to the department that there was such an article; that, strictly speaking, any white earth containing more than thirty-three per cent. of alumina, was aluminous terra alba. (*S.* 4093.)

[2] Tin dross, the refuse obtained by skimming the pots in which the tin is melted, held not to be entitled to free entry, but dutiable at twenty per cent. as an unmanufactured metal not otherwise provided for. (*S.* 3604.)

[3] See note to Shells, § 779, *supra.*

[4] Cherry-wood, or Weichsel sticks, cut into these lengths, held to be free under this paragraph, although it was known that meerschaum pipes were to be made from them. (*S.* 4345.) When, however, the wood was cut into sticks from five to eighteen inches long only, it was held dutiable as unmanufactured wood not otherwise provided for. (*S.* 4263.)

[5] So-called wafers, coverings for pills, held dutiable at twenty per cent. as an unenumerated manufactured article. (*S.* 2506.)

[6] Personal effects must be brought in within a reasonable time before or after their owner's arrival. The department formerly declared six months to be the extreme limit of reasonable time (*S.* 1296), but has subsequently held that, under special circumstances, more time may be granted. (*S.* 1995, 2768.)

New articles of clothing, which have not been in actual use abroad, and are not

tion shall not be construed to include machinery or other articles imported for use in any manufacturing establishment, or for sale.

815. Whalebone, unmanufactured.[1]

816. Woods, poplar, or other woods, for the manufacture of paper.[2]

817. Woods, namely: cedar, lignum-vitæ, lancewood, ebony, box, granadilla, mahogany, rosewood, satin-wood, and all cabinet woods, unmanufactured.[3]

818. Works of art, painting, statuary, fountains, and other works of art, the production of American artists.[4] But the fact of such production must be verified by the certificate of *a* [any] consul or minister of the United States

---

necessary for the present comfort or convenience of tho owner, are dutiable, though intended for his future use. (*S.* 2119.) Carriages cannot be brought in as personal effects (*S.* 2901), nor harnesses (*S.* 4955), nor horses (*S.* 2741), nor saddlery (*S.* 4145), nor sleighs. (*S.* 2036.) Advertising pamphlets cannot be considered personal effects, nor instruments of trade or employment. (*S.* 2763.) A farmer cannot bring in free the stock of his farm. (*S.* 2724.) A journalist may bring in, free of duty, books relating to public policy and pending national and general questions, but not books of poetry or fiction. (*S.* 1988.) An architect may bring in, free, books appertaining to his profession. (*S.* 163.) An actor is entitled to free entry for his professional wardrobe (*S.* 4721), but properties brought in by a theatrical manager are dutiable. (*S.* 4686, 4773.) Old paintings, which have been used by the owner abroad, may be brought in by him free of duty, and it is not necessary that they should be family portraits, to entitle them to free entry. (*S.* 4134.) An iron safe, such as is used in an office or store, is not entitled to free entry as an implement of trade (*Tr. Dec. Sept.* 28, 1868), nor a steam-dredge and tender. (*S.* 185.) An American artist returning from abroad is entitled to free entry for paintings, as effects appertaining to his profession. (*Tr. Reg. p.* 579.) A physician may bring his buggy and cutter (*S.* 20), and his wax-models and natural preparations, illustrative of his profession (*S.* 473), but not where the same fill eighty-eight cases, and are to be used in establishing an anatomical museum. (*S.* 613.) An artist's lay figure was held exempt from duty, as a professional implement (*S.* 871), although engineering instruments, imported for the sole use of the importer, were held dutiable (*S.* 866), but on what ground does not appear from the synopsis. Wood-blocks and stereotype printing materials were admitted free as implements of trade. (*S.* 630.) Wagons and harness of a circus company were held not entitled to free entry as implements of trade (*S.* 779); nor the portable house of a photographer. (*S.* 4752.) Paintings, frames, china and silver ware purchased and used for decorating apartments during a temporary residence of four months of an American citizen abroad, held not exempt from duty as personal effects. (*S.* 5142.)

[1] Under the provision for the free entry of all articles, the produce of American fisheries, whalebone manufactured as well as unmanufactured, would seem to be exempt from duty, if of such produce.

[2] Refuse spruce-lumber, rotten, shaky, and worm-eaten, of no value except for paper-pulp, *held* entitled to free entry under this clause. (*S.* 3769.)

[3] Cedar and mahogany logs, from six to sixteen feet long, roughly hewn for convenience of transportation, are free. (*S.* 1412.) If, however, the logs are halved or quartered, by being cut through from end to end, the department holds that they are advanced beyond the condition of unmanufactured wood, and are, therefore, dutiable. (*S.* 2390.) Cedar boards, unmanufactured, to be used in making cigar-boxes, are not entitled to free entry as cabinet wood. (*S.* 562.)

[4] The material of which such works of art are made is unimportant. (*S.* 3452, 4266.) Engravings on wood held not entitled to free entry under this provision (*S.* 2468); etchings, however, held admissible. (*S.* 4748.) If the consul's certificate is not produced at the time of the importation, a bond for its production within ninety days may be taken. (*S.* 4344.)

indorsed upon the written declaration of the artist; [Works of art;] paintings, statuary, fountains, and other works of art, imported expressely for presentation to national institutions, or to any State, or to any municipal corporation, *or religious corporation or society.*

819. Yams.

820. Zaffer.

SECT. 2504 [2507].—Whenever any vessel laden with merchandise in whole or in part subject to duty has been sunk in in any river, harbor, bay, or waters subject to the jurisdiction of the United States, and within its limits, for the period of two years, and is abandoned by the owner thereof, any person who may raise such vessel shall be be permitted to bring any merchandise recovered therefrom into the port nearest to the place where such vessel was so raised, free from the payment of any duty thereupon, and without being obliged to enter the same at the custom house; but under such regulations as the Secretary of the Treasury may prescribe.[1]

SECT. 2505 [2508]. — The produce of the forests of the State of Maine upon the Saint John River and its tributaries, owned by American citizens, and sawed or hewed in the Province of New Brunswick by American citizens, the same being unmanufactured in whole or in part, which is now admitted into the ports of the United States free of duty, shall continue to be so admitted under such regulations as the Secretary of the Treasury shall from time to time prescribe.[2]

SECT. 2506 [2509]. — The produce of the forests of the State of Maine upon the Saint Croix River and its tributaries, owned by American citizens, and sawed in the Province of New Brunswick by American citizens, the same being un-

[1] The term "abandoned" should be interpreted according to its ordinary acceptation, — meaning relinquishment without effort to recover, — and not in the technical sense as applied to insurance, when abandonment becomes a transfer of ownership on recovery of the full amount of insurance. The underwriters or their agents cannot, in such case, claim free entry. (*S.* 395.)

[2] Shingles which, besides being sawed and hewed, have had their sides planed or shaved smooth by knives, held not entitled to free entry under this provision. (*S.* 3790.) Lumber cut on American soil by an alien, sawn in New Brunswick by such alien, sold to an American citizen and by him imported, held dutiable (*S.* 3071, 4300); but lumber cut in Maine by an alien and by him sold to an American citizen, who exports it to Canada, has it sawn there and returned to the United States, held not dutiable. (*S.* 2217.)

manufactured in whole or in part, and having paid the same taxes as other American lumber on that river, shall be admitted into the ports of the United States free of duty, under such regulations as the Secretary of the Treasury shall from time to time prescribe.

[SECT. 2510. — Machinery for the manufacture of beet-sugar, and imported for that purpose solely, shall be exempted from duty.]

SECT. 2507 [2511]. — Machinery for repair may be imported into the United States without payment of duty, under bond, to be given in double the appraised value thereof, to be withdrawn and exported after said machinery shall have been repaired; and the Secretary of the Treasury is authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity and character of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of the importation.[1]

SECT. 2508 [2512]. — All paintings, statuary, and photographic pictures imported into the United States for exhibition by any association duly authorized under the laws of the United States, or of any State, for the promotion and encouragement of science, art, or industry, and not intended for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury shall prescribe. But bonds shall be given for the payment to the United States of such duties as may be imposed by law upon any and all such articles as shall not be reëxported within six months after such importation.[2]

---

[1] A clock, held to be machinery within the meaning of this provision (*S.* 2440), also a telegraph instrument (*S.* 662), and sewing machines (*S.* 1951), but not organs nor any kinds of musical instruments (*S.* 1951, 2432), nor soda-water tanks (*S.* 2917). Alterations may be considered in the light of repairs, in proper cases. (*S.* 3505.)

[2] In 1877, the department having discovered that pictures intended for sale were imported under this provision, prescribed the following form of affidavit: "I do truly swear that the articles in the annexed invoice described are imported in good faith for exhibition by (here name the association), an association authorized by the laws of the (here insert the United States or the name of the State, as the case may be), for

SECT. 2509. All works of art, collections in illustration of the progress of the arts, science, or manufactures, photographs, works in terra-cotta, Parian, pottery, or porcelain, and artistic copies of *antiquities* [antiques] in metal or other material, hereafter imported in good faith for permanent exhibition at a fixed place by any society or institution established for the encouragement of the arts or science, and not intended for sale, nor for any other purpose than is hereinbefore expressed, and all such articles, imported as aforesaid, now in bond, and all like articles imported in good faith by any society or association for the purpose of erecting a public monument, and not for sale, shall be admitted free of duty, under such regulations as the Secretary of the Treasury may prescribe: *Provided*, That the parties importing articles as aforesaid shall be required to give bonds, with sufficient sureties, under such rules and regulations as the Secretary of the Treasury may prescribe, for the payment of lawful duties which may accrue should any of the articles aforesaid be sold, transferred, or used contrary to the provisions and intent of this act.[1]

SECT. 2510 [2513.] All lumber, timber, hemp, manila, *wire rope*, and iron and steel rods, bars, spikes, nails, and bolts, and copper and composition metal which may be necessary for the construction and equipment of vessels built in the United States *for foreign account and ownership or* for the purpose of being employed in the foreign trade, including the trade between the Atlantic and Pacific ports of the United States [and finished after the sixth day of June, eighteen hundred and seventy-two], *after the passage of this act*, may be imported in bond under such regulations as the

---

the promotion and encouragement of science, art, or industry, and are not imported for sale," and directed that such goods be carefully examined and appraised, duties ascertained and a bond taken, conditioned that duties shall be paid to the United States on all articles not reëxported within six months from date of importation, and that no delivery of any such goods to a purchaser will be made during the exhibition of any portion of the importation embracing them, nor until the duties shall have been paid on all the goods not reëxported; the penalty of the bond to be double the amount of duties, and two good sureties required. (*S.* 3128.)

[1] This was not a provision of the Revised Statutes, but an enactment of June 6, 1878. Importations made by a private individual for presentation at a future day to a museum of fine arts, held not entitled to exemption from duty, the articles not being the property of the museum at the time of importation. (*S.* 3664.) *S.* 3612 prescribes the form of affidavit, etc., required under this section.

Secretary of the Treasury may prescribe; and upon proof that such materials have been used for such purpose, no duties shall be paid thereon. But vessels receiving the benefit of this section shall not be allowed to engage in the coastwise trade of the United States more than two months in any one year, except upon the payment to the United States of the duties on which a rebate is herein allowed: *Provided, That vessels built in the United States for foreign account and ownership shall not be allowed to engage in the coastwise trade of the United States.*[1]

SECT. 2511 [2514.] All articles of foreign production needed for the repair of American vessels engaged exclusively in foreign trade may be withdrawn from bonded warehouses free of duty, under such regulations as the Secretary of the Treasury may prescribe.[2]

SECT. 2512 [2515.] That no duty shall be levied or collected on the importation of peltries brought into the Territories of the United States *by Indians*, nor on the proper goods and effects, of whatever nature, of Indians passing or repassing the boundary-line aforesaid, unless the same be goods in bales or other large packages unusual among Indians, which shall not be considered as goods belonging to Indians, nor be entitled to the exemption from duty aforesaid.[3]

SECT. 2513 [2516.] There shall be levied, collected, and paid on the importation of all raw or unmanufactured

---

[1] Only the articles specifically enumerated in the above section held exempt from duty under its provisions (*S.* 2954); brass condenser-tubes, not being so enumerated, held dutiable. (*S.* 1684.)

[2] Whaling vessels held not to be engaged in foreign trade within the intent of the two above sections. (*S.* 3043.) Vessels trading between an Atlantic and a Pacific port are vessels engaged in foreign trade within the intent of the last above section, as well as the first. (*S.* 1971, 2771.) Ship's pumps, imported for replacing worn-out pumps, held to be within the purview of this section. (*S.* 1682.)

Vessels in the repair of which foreign materials withdrawn from warehouse have been used, held entitled to the same privileges as vessels in the original construction of which such material was used, and to the privilege of engaging in the coastwise trade, provided they are not so engaged more than two months in the year. (*S.* 3372.)

[3] This provision is construed by the department to mean that any Indian may bring into the United States free of duty such proper goods as are the production of himself or his family, in reasonable quantities, as prescribed by law; but that Indians are not entitled to purchase goods which are the manufacture of other Indians and bring them into the United States in quantities for sale, free of duty. (*S.* 2315, 3450.) Horses brought from Canada into the United States by Indians, though for their own personal use, held not to be exempt from duty. (*S* 1511, 2191.)

articles, not herein enumerated or provided for, a duty of ten per centum ad valorem; and all articles manufactured, in whole or in part, not herein enumerated or provided for, a duty of twenty per centum ad valorem.

SECT. 7. *That sections twenty-nine hundred and seven and twenty-nine hundred and eight of the Revised Statutes of the United States and section fourteen of the act entitled "An act to amend the customs revenue laws, and to repeal moieties," approved June twenty-second, eighteen hundred and seventy-four, be, and the same are hereby repealed, and hereafter none of the charges imposed by said sections or any other provisions of existing law shall be estimated in ascertaining the value of goods to be imported, nor shall the value of the usual and necessary sacks, crates, boxes, or covering of any kind be estimated as part of their value in determining the amount of duties for which they are liable: Provided, That if any packages, sacks, crates, boxes, or coverings of any kind shall be of any material or form designed to evade duties thereon, or designed for use otherwise than in the bona fide transportation of goods to the United States, the same shall be subject to a duty of one hundred per centum ad valorem upon the actual value of the same.*[1]

---

[1] The following is the text of the sections repealed:—

SECTION 2907. In determining the dutiable value of merchandise, there shall be added to the cost, or to the actual wholesale price or general market value at the time of exportation in the principal markets of the country from whence the same has been imported into the United States, the cost of transportation, shipment, and transshipment, with all the expenses included, from the place of growth, production or manufacture, whether by land or water, to the vessel in which shipment is made to the United States; the value of the sack, box, or covering of any kind in which such merchandise is contained; commission at the usual rates, but in no case less than two and a half per centum; and brokerage, export duty, and all other actual or usual charges for putting up, preparing, and packing for transportation or shipment. All charges of a general character incurred in the purchase of a general invoice shall be distributed *pro rata* among all parts of such invoice; and every part thereof charged with duties based on value shall be advanced according to its proportion, and all wines or other articles paying specific duty by grades shall be graded and pay duty according to the actual value so determined.

SECT. 2908. All additions made to the entered value of merchandise for charges shall be regarded as part of the actual value of such merchandise, and if such addition shall exceed by ten per centum the value declared in the entry, in addition to the duties imposed by law, there shall be collected a duty of twenty per centum on such value. But nothing contained in this and the preceding section shall apply to long combing or carpet wools costing twelve cents or less per pound, unless the charges so added shall carry the cost above twelve cents per pound, in which case one cent per pound duty shall be added: *Provided*, That this and the preceding section shall not be construed as impairing the provisions relating to duties on the several classes of imported wools, contained in Section 2504 under Schedule L.

Act of June 22, 1874, amending the revenue laws, and repealing moieties:—

SECT. 14. That wherever any statute requires that, to the cost or market value of

SECT. 8. *That section twenty-eight hundred and forty-one of the Revised Statutes of the United States is hereby amended and shall on and after the first day of July, eighteen hundred and eighty-three, be as follows:* —

SECT. 2841. — Whenever merchandise imported into the United States is entered by invoice, one of the following oaths, according to the nature of the case, shall be administered by the collector of the port, at the time of entry, to the owner, importer, consignee, or agent: *Provided, That if any of the invoices or bills of lading of any merchandise imported in said vessel, which should otherwise be embraced in said entry, have not been received at the date of the entry, the affidavit may state the fact, and thereupon such merchandise of which the*

---

any goods, wares, and merchandise imported into the United States, there shall be added to the invoice thereof, or, upon the entry of such goods, wares, and merchandise, charges for inland transportation, commissions, port duties, expenses of shipping, export duties, cost of packages, boxes, or other articles containing such goods, wares, and merchandise, or any other incidental expenses attending the packing, shipping, or exportation thereof from the country or place where purchased or manufactured, the omission, without intent thereby to defraud the revenue, to add and state the same on such invoice or entry shall not be cause of a forfeiture of such goods, wares, and merchandise, or of the value thereof; but in all cases where the same, or any part thereof, are omitted, it shall be the duty of the collector or appraiser to add the same, for the purposes of duty, to such invoice or entry, either in items or in gross, at such price or amount as he shall deem just and reasonable (which price or amount shall, in the absence of protest, be conclusive), and to impose and add thereto the further sum of one hundred per centum of the price or amount so added; which addition shall constitute a part of the dutiable value of such goods, wares, and merchandise, and shall be collectible as provided by law in respect to duties on imports.

Upon this subject the Tariff Commission used the following language: —

"The recommendations for the repeal of Sections 2907 and 2908 are made on the statements of custom-house experts and importers generally, who have uniformly insisted that justice requires their repeal.

"The sections in question are those which require the addition to the cost or value of the imported article of the cost of transportation, shipment and transhipment, and all expenses incurred in the transportation of the article from the place of growth, production, or manufacture, to the vessel in which the shipment is made to the United States, the cost or value of the packages, and the commissions paid, which in no case shall be less than two and one-half per cent. These sections apply to goods paying an ad valorem duty or duty based on value. The law has heretofore regarded these "dutiable charges" as part of the cost of the goods imported, and the effect of the proposed abolition would be to withdraw them entirely from consideration in determining the dutiable value of the goods. The result of the repeal of these sections would be a reduction, especially on the coarser and more bulky fabrics, of a considerable proportion of the present duties, amounting, as we believe, in some instances, to nearly if not quite one-fourth; while on the finer and more highly priced goods, the reduction will be much less. The Commission recommends the repeal of these sections because of the great labor at the custom houses in apportioning and distributing the charges on the liquidation of entries (as we are advised the work of liquidation on ad valorem goods is more than doubled by reason of these charges and their distribution), the very great delay in liquidation consequent on the complicated calculations involved in the distribution of the charges on the goods in the invoice bearing different rates of duty, the delay, annoyance, and expense to the importer arising from the necessarily tedious liquidation thus occasioned, and because, in the judgment of the Commission, these charges should not be regarded as part of the cost of the goods."—*Rep. Tariff Commission, p.* 41.

The department held that the repeal of the above provisions took effect from the passage of the act, viz., March 3, 1883.

invoices or bills of lading are not produced shall not be included in such entry, but may be entered subsequently,

OATH OF CONSIGNEE, IMPORTER, OR AGENT.

I, ——— ———, do solemnly and truly swear (or affirm) that the invoice and bill of lading now presented by me to the collector of ——— are the true and only invoice and bill of lading by me received of [all the] goods, wares, and merchandise imported in the ———, whereof ——— ——— is master, from ———, for account of any person whomsoever for whom I am authorized to enter the same; that the said invoice and bill of lading are in the state in which they were actually received by me, and that I do not know nor believe in the existence of any other invoice or bill of lading of the said goods, wares, and merchandise; that the entry now delivered to the collector contains a just and true account of the said goods, wares, and merchandise, according to the said invoice and bill of lading; that nothing has been, on my part, nor, to my knowledge, on the part of any other person, concealed or suppressed, whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; *that the said invoice and the declaration therein are in all respects true, and were made by the person by whom the same purports to have been made,* and that if, at any time hereafter, I discover any error in the said invoice, or in the account now rendered of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district. And I do further solemnly and truly swear (or affirm) that, to the best of my knowledge and belief, (insert the name and residence of the owner or owners) is (or are) the owner (or owners) of the goods, wares, and merchandise mentioned in the annexed entry; that the invoice now produced by me exhibits the actual cost (if purchased) or fair market value (if otherwise obtained) at the time or times and place or places when or where procured (as the case may be), of the said goods, wares, and merchandise [all the charges thereon], *including all cost for finishing said goods, wares, and mer-*

chandise to their present condition, and no other or different discount, bounty, or drawback, but such as has been actually allowed on the same.

OATH OF OWNER IN CASES WHERE MERCHANDISE HAS BEEN ACTUALLY PURCHASED.

I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ——— contains a just and true account of [all] the goods, wares, and merchandise imported by or consigned to me, in the ———, whereof ——— ——— is master ———; that the invoice which I now produce contains a just and faithful account of the actual cost of the said goods, wares, and merchandise [of all charges thereon, including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing], *including all cost of finishing said goods, wares, and merchandise to their present condition*, and no other discount, drawback, or bounty but such as has been actually allowed on the same; that I do not know or believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise; *that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made*, and that if at any time hereafter I discover any error in the said invoice or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.

OATH OF MANUFACTURER OR OWNER IN CASES WHERE MERCHANDISE HAS NOT BEEN ACTUALLY PURCHASED.

I, ——— ———, do solemnly and truly swear (or affirm) that the entry now delivered by me to the collector of ———

contains a just and true account of [all the] goods, wares, and merchandise imported by or consigned to me in the ————, whereof ——— ——— is master, from ———; that the said goods, wares, and merchandise were not actually bought by me, or by my agent, in the ordinary mode of bargain and sale, but that, nevertheless, the invoice which I now produce contains a just aud faithful valuation of the same, at their fair market value [including charges of purchasing, carriages, bleaching, dyeing, dressing, finishing, putting up, and packing], at the time or times and place or places when and where procured for my account (or for account of myself or partners); that the said invoice contains also a just and faithful account of all [charges actually paid] *the cost for finishing said goods, wares, and merchandise to their present condition*, and no other discount, drawback, or bounty but such as has been actually allowed on the said goods, wares, and merchandise; *that the said invoice and the declaration thereon are in all respects true, and were made by the person by whom the same purports to have been made;* that I do not know nor believe in the existence of any invoice or bill of lading other than those now produced by me, and that they are in the state in which I actually received them. And I do further solemnly and truly swear (or affirm) that I have not in the said entry or invoice concealed or suppressed anything whereby the United States may be defrauded of any part of the duty lawfully due on the said goods, wares, and merchandise, and that if at any time hereafter I discover any error in the said invoice, or in the account now produced of the said goods, wares, and merchandise, or receive any other invoice of the same, I will immediately make the same known to the collector of this district.[1]

---

[1] The following is the act of May 1, 1876: —

(U.S. STATUTES AT LARGE, VOL. XIX., p. 49.)

CHAP. 89. *An act to provide for the separate entry of packages contained in one importation.*

A separate entry may be made of one or more packages contained in an importation of packed packages consigned to one importer or consignee, and concerning

SECT. 9. *If, upon the appraisal of imported goods, wares, and merchandise, it shall appear that the true and actual market value and wholesale price thereof, as provided by law, cannot be ascertained to the satisfaction of the appraiser, whether because such goods, wares, and merchandise be consigned for sale by the manufacturer abroad to his agent in the United States, or for any other reason, it shall then be lawful to appraise the same by ascertaining the cost or value of the materials composing such merchandise at the time and place of manufacture, together with the expense of manu-*

---

which packed packages, no invoice or statement of contents or values has been received.

Every such entry shall contain a declaration of the whole number of parcels contained in such original packed package, and shall embrace all the goods, wares, and merchandise imported in one vessel at one time for one and the same actual owner or ultimate consignee.

SECT. 2. The importer, consignee, or agent's oath prescribed by section twenty-eight hundred and forty-one of the Revised Statutes, is hereby modified for the purposes of this Act, so as to require the importer, consignee, or agent to declare therein that the entry contains an account of all the goods ——— imported in the ——— whereof ——— ——— is master, from ——— for account of ———, which oath, so modified, shall in each case be taken on the entry of one or more packages contained in an original package. But nothing in this act contained shall be construed to relieve the importer, consignee, or agent from producing the oath of the owner or ultimate consignee in every case, now required by law; or to provide that an importation may consist of less than the whole number of parcels contained in any packed package, or packed packages consigned in one vessel at one time, to one importer, consignee, or agent.

SECT. 3. All provisions of law inconsistent herewith are hereby repealed.

Upon this subject the Tariff Commission said: —

"The proposed changes in section 2841 are (1) to conform the oaths to the proposed change in the mode of levying duties by excluding inland freights, packages, charges and commissions from being the subject of duty; (2) to require the oath to show that the invoice and declaration are in all respects true, and were made by the person by whom the same purport to have been made as provided in other sections; and (3) in cases where part of the invoices or bills of lading covering merchandise to the person making the entry have not arrived, to allow him to enter those invoices which have arrived, and permit the others to be entered on the receipt of the invoices and bills of lading which cover them.

"The law now requires that the oath shall state that the entry covers *all* the goods, wares, and merchandise imported in the vessel for the consignee, and as he cannot enter lawfully without the production of the invoices and bills of lading, it seems necessary to make this change so as to permit him to enter the goods for which the invoices and bills of lading have arrived, with the right to enter the remainder of the goods consigned to him, where he can lawfully do so, without sending the whole consignment to the general orders stores to await the arrival of the papers which will enable him to make a complete entry of the whole consignment." (*Rep. Tariff Commission, p.* 37.)

The department, March 22, 1883, held that, as the oaths prescribed by § 2841, Rev. St., were not modified before July 1, they continued in force till that date, and that the entries must correspond; that, however, the mere fact that invoices and entries included non-dutiable charges did not render such charges liable to duty; that when, however, the invoice declared the goods to have been delivered on shipboard free of charges, the duty should be levied upon the value stated, unless in case of an advance by the appraiser; that goods in warehouse or store March 3 were entitled to a readjustment of duty without requiring a protest, but that the scope of the act should not be enlarged so as to extend the provisions of § 10, in connection with § 7, to goods imported prior to March 3, but not then in public store or bonded warehouse, although such goods, if in general order store, should be deemed in bonded warehouse. (*S.* 5621.)

facturing, preparing, and putting up such merchandise for shipment, and in no case shall the value of such goods, wares, and merchandise be appraised at less than the total cost or value thus ascertained.[1]

SECT. 10. *That all imported goods, wares, and merchandise which may be in the public stores or bonded warehouses on the day and year when this act shall go into effect, except as otherwise provided in this act, shall be subjected to no other duty upon the entry thereof for consumption than if the same were imported respectively after that day; and all goods, wares, and merchandise remaining in bonded warehouses on the day and year this act shall take effect, and upon which the duties shall have been paid, shall be entitled to a refund of the difference between the amount of duties paid and the amount of duties said goods, wares, and merchandise would be subject to if the same were imported respectively after that date.*[2]

SECT. 11. *Nothing in this act shall in any way change or impair the force or effect of any treaty between the United States and any other government, or any laws passed in pursuance of or for the execution of any such treaty, so long as such treaty shall remain in force in respect of the subjects embraced in this act; but whenever any such treaty, so far*

---

[1] The department holds that this section became operative March 3, 1883.

[2] The following is the text of department circular of May 19, 1883: —

"Various questions have been presented to this department regarding the adjustment of duties on goods imported prior to the dates when said act goes into operation, concerning which the following rules are prescribed: —

"The primary rule of law is that duties accrue on the arrival of the importing vessel at the port of entry with intent to unlade her cargo, and the rate of duty is fixed by the law in force on that date. The question presented is how far this rule has been modified by the section of law cited.

"Held, that all goods *imported* before said act takes effect, and which are entered in bond on or before that date, and for which permits to land designating the warehouse have been issued, and which have not then been delivered on payment of duties, are to be regarded as subject to duty under said act. This rule will prevail, whether the goods are actually within the walls of a bonded warehouse on that day, or on the dock, or on shipboard in port, or undergoing transportation in bond, either after appraisal or under the immediate-transportation act.

"Goods in general-order store not entered on that day are to be regarded as in public store or bonded warehouse.

"Goods entered for consumption before that date, even though a portion may remain in the appraiser's store or in general-order store, are not subject to duty under that act.

"In regard to portions of an invoice remaining in bond on that date, the duty under the new act will be assessed on the quantity contained in the packages at the time of importation, as near as can be ascertained from the marks on the packages or the records of the custom house, and credits will be given on the bond accordingly.

"Cases outside of these rules will be considered as they may arise."

as the same respects said subjects, shall expire or be otherwise terminated, the provisions of this act shall be in force in all respects in the same manner and to the same extent as if no such treaty had existed at the time of the passage hereof.

SECT. 12. *That in respect of all articles mentioned in Schedule E of section six of this act shall take effect on and after the first day of June, anno Domini eighteen hundred and eighty-three.*

SECT. 13. *That the repeal of existing laws or modifications thereof embraced in this act shall not affect any act done, or any right accruing or accrued, or any suit or proceeding had or commenced in any civil cause before the said repeal or modifications; but all rights and liabilities under said laws shall continue and may be enforced in the same manner as if said repeal or modifications had not been made; nor shall said repeal or modifications in any manner affect the right to any office, or change the term or tenure thereof. Any offences committed, and all penalties or forfeitures or liabilities incurred under any statute embraced in or changed, modified, or repealed by this act may be prosecuted and punished in the same manner and with the same effect as if this act had not been passed. All acts of limitation, whether applicable to civil causes and proceedings, or to the prosecution of offences, or for the recovery of penalties or forfeitures embraced in or modified, changed or repealed by this act, shall not be affected thereby; and all suits, proceedings, or prosecutions, whether civil or criminal, for causes arising or acts done or committed prior to the passage of this act, may be commenced and prosecuted within the same time, and with the same effect as if this act had not been passed.*

Approved March 3, 1883.

APPENDIX.

APPENDIX.

RATES OF TARE.

In estimating the allowance for tare on all chests, boxes, cases, casks, bags, or other envelope or covering of all articles imported liable to pay any duty, where the original invoice is produced at the time of making entry thereof, and the tare shall be specified therein, the collector, if he sees fit, or the collector and naval officer, if any, if they see fit, may, with the consent of the consignees, estimate the tare according to such invoice; but in all other cases the real tare shall be allowed, and may be ascertained under such regulations as the Secretary of the Treasury may from time to time prescribe; but in no case shall there be any allowance for draught. (*Section* 2898, *Revised Statutes.*)

RATES OF TARE PRESCRIBED BY THE SECRETARY OF THE TREASURY, IN GENERAL REGULATIONS OF 1874.

Almonds	in bags	2 per cent.
"	in bales	2½ "
"	in frails	8 "
Alum	in casks	10 "
Alum, coarse or ground	in sacks	2 lbs. per sack.
Barytes		3 per cent.
Cassia	in mats	9 "
Cheese	in casks or tubs	10 "
Chiccory	in bags	2 "
Cocoa	in bags	2 "
"	in ceroons	8 "
Cinnamon	in bales	6 "
Coffee, Rio	in double bags	2 "
"	in single bags	1 "
" all other, actual tare.		
Copperas	in casks	10 "
Currants	in casks	10 "
Hemp, Manila	in bales	4 lbs. per bale.
" Hamburg, Leghorn, Trieste		5 "

Indigo	in ceroons	10 per cent.
Melado		11 "
Nails	in bags	2 "
"	in casks	8 "
Ochre, dry	in casks	8 "
" in oil	in casks	12 "
Paris White	in casks	10 "
Pepper	in bags	2 "
"	in double bags	4 "
Peruvian Bark	in ceroons	10 "
Pimento	in bags	2 "
Raisins	in boxes	25 "
"	in casks	12 "
"	in half boxes	27 "
"	in quarter boxes	29 "
"	in frails	4 "
Rice	in bags	2 "
Spanish brown, dry	in casks	10 "
" " in oil	in casks	12 "
Sugar	in bags	2 "
"	in bbls.	10 "
"	in boxes	14 "
"	in hhds.	12½ "
"	in mats	2½ "
"	in tierces	12 "
Salt, alum, coarse or ground	in sacks	2 lbs. per sack.
" fine	in sacks	3 "
Teas, China or Japan, duty on net invoice weight.		
" all others, actual tare.		
Tobacco, Leaf	in bales	10 lbs. per bale.
" "	in bales, ex. covers	12 "
Whiting	in casks	10 per cent.

ACT OF JANUARY 9, 1883.

GRAIN BROUGHT TO MILL.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That grain brought into the United States in wagons or other ordinary road vehicles by farmers residing in the Dominion of Canada, to be ground by mills owned by citizens of the United States, shall not be deemed to be imported, or liable to import duties: *Provided*, That such grain shall be brought into the United States under such regulations as the Treasury Department may prescribe to prevent fraud and evasion, and shall be returned as in like manner pro-

vided by such regulations; *and provided further*, That entry shall be made of, and duties paid upon all such grain as shall be taken or received by mill-owners as tolls for such grinding, under like regulations provided by the Treasury Department.

ACT OF MARCH 2, 1883.

AN ACT TO PREVENT THE IMPORTATION OF ADULTERATED AND SPURIOUS TEAS.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That from and after the passage of this act it shall be unlawful for any person or persons or corporations to import or bring into the United States any merchandise for sale as tea, adulterated with spurious leaf or with exhausted leaves, or which contains so great an admixture of chemicals or other deleterious substances as to make it unfit for use; and the importation of all such merchandise is hereby prohibited.

SECT. 2. That on making entry at the custom-house of all tea, or merchandise described as tea, imported into the United States, the importer or consignee shall give a bond to the collector of the port that such merchandise shall not be removed from warehouse until released by the custom-house authorities, who shall examine it with reference to its purity and fitness for consumption; and that, for the purpose of such examination, samples of each line in every invoice shall be submitted by the importer or consignee to the examiner, with his written statement that such samples represent the true quality of each and every part of the invoice, and accord with the specification therein contained; and in case the examiner has reason to believe that such samples do not represent the true quality of the invoice, he shall make such further examination of the tea represented by the invoice, or any part thereof, as shall be necessary: *Provided*, That such further examination of such tea shall be made within three days after entry thereof has been made at the custom-house: *And provided further*, That the bond above required shall also be conditioned for the payment of all custom-house charges which may attach to such merchandise prior to its being released or destroyed (as the case may be) under the provisions of this act.

SECT. 3. That if, after an examination, as provided in section two, the tea is found by the examiner not to come within the pro-

hibition of this act, a permit shall at once be granted to the importer or consignee declaring the tea free from control of the customs authorities; but if, on examination, such tea, or merchandise described as tea, is found, in the opinion of the examiner, to come within the prohibitions of this act, the importer or consignee shall be immediately notified, and the tea, or merchandise described as tea, so returned shall not be released by the custom house, unless, on a reëxamination called for by the importer or consignee, the return of the examiner shall be found erroneous: *Provided*, That should a portion of the invoice be passed by the examiner, a permit shall be granted for that portion, and the remainder held for further examination, as provided in section four.

SECT. 4. That in case of any dispute between the importer or consignee and the examiner, the matter in dispute shall be referred for arbitration to a committee of three experts, one to be appointed by the collector, one by the importer, and the two to choose a third, and their decision shall be final; and if, upon such final reëxamination, the tea shall be found to come within the prohibitions of this act, the importer or consignee shall give a bond, with securities satisfactory to the collector, to export said tea, or merchandise described as tea, out of the limits of the United States within a period of six months after such final reëxamination; but if the same shall not have been exported within the time specified, the collector, at the expiration of that time, shall cause the same to be destroyed.

SECT. 5. That the examination and appraisement herein provided for shall be made by a duly qualified appraiser of the port at which said tea is entered, and when entered at ports where there are no appraisers, such examination and appraisement shall be made by the revenue officers to whom is committed the collection of duties, unless the Secretary of the Treasury shall otherwise direct.

SECT. 6. That leaves to which the term "exhausted" is applied in this act shall mean and include any tea which has been deprived of its proper quality, strength, or virtue by steeping, infusion, decoction, or other means.

SECT. 7. That teas actually on shipboard for shipment to the United States at the time of the passage of this act shall not be subject to the prohibition thereof.

SECT. 8. That the Secretary of the Treasury shall have the power to enforce the provisions of this act by appropriate regulations.

HAWAIIAN RECIPROCITY TREATY.

BY THE PRESIDENT OF THE UNITED STATES OF AMERICA.

A PROCLAMATION.

Whereas a Convention between the United States of America and His Majesty the King of the Hawaiian Islands, on the subject of Commercial Reciprocity, was concluded and signed by their respective Plenipotentiaries, at the city of Washington, on the thirtieth day of January, one thousand eight hundred and seventy-five, which Convention, as amended by the contracting parties, is word for word as follows: —

The United States of America and His Majesty the King of the Hawaiian Islands, equally animated by the desire to strengthen and perpetuate the friendly relations which have heretofore uniformly existed between them, and to consolidate their commercial intercourse, have resolved to enter into a Convention for Commercial Reciprocity. For this purpose, the President of the United States has conferred full powers on Hamilton Fish, Secretary of State, and His Majesty the King of the Hawaiian Islands has conferred like powers on Honorable Elisha H. Allen, Chief Justice of the Supreme Court, Chancellor of the Kingdom, Member of the Privy Council of State, His Majesty's Envoy Extraordinary and Minister Plenipotentiary to the United States of America, and Honorable Henry A. P. Carter, Member of the Privy Council of State, His Majesty's Special Commissioner to the United States of America.

And the said plenipotentiaries, after having exchanged their full powers, which were found to be in due form, have agreed to the following articles:—

ARTICLE I. For and in consideration of the rights and privileges granted by His Majesty the King of the Hawaiian Islands in the next succeeding article of this convention, and as an equivalent therefor, the United States of America hereby agree to admit all the articles named in the following schedule, the same being the growth and manufacture or produce of the Hawaiian Islands, into all the ports of the United States free of duty.

Schedule. — Arrow-root; castor-oil; bananas, nuts, vegetables, dried and undried, preserved and unpreserved; hides and skins undressed; rice; pulu; seeds, plants, shrubs, or trees; muscovado, brown, and all other unrefined sugar, meaning hereby the grades of sugar heretofore commonly imported from the Hawaiian Islands and now known in the markets of San Francisco and Portland as

"Sandwich Island sugar"; syrups of sugar-cane, melada, and molasses; tallow.

ARTICLE II. For and in consideration of the rights and privileges granted by the United States of America in the preceding article of this Convention, and as an equivalent therefor, His Majesty the King of the Hawaiian Islands, hereby agrees to admit all the articles named in the following schedule, the same being the growth, manufacture, or produce of the United States of America, into all the ports of the Hawaiian Islands free of duty.

Schedule. — Agricultural implements; animals; beef, bacon, pork, ham, and all fresh, smoked, or preserved meats; boots and shoes; grain; flour, meal, and bran, bread and breadstuffs, of all kinds; bricks, lime, and cement; butter, cheese, lard, tallow; bullion; coal; cordage, naval stores including tar, pitch, resin, turpentine raw and rectified; copper and composition sheathing; nails and bolts; cotton and manufactures of cotton bleached and unbleached, and whether or not colored, stained, painted, or printed; eggs; fish and oysters, and all other creatures living in the water, and the products thereof; fruits, nuts, and vegetables, green, dried, or undried, preserved or unpreserved; hardware; hides, furs, skins, and pelts, dressed or undressed; hoop-iron and rivets, nails, spikes, and bolts, tacks, brads or sprigs; ice; iron and steel and manufactures thereof; leather; lumber and timber of all kinds, round, hewed, sawed, and unmanufactured, in whole or in part; doors, sashes, and blinds; machinery of all kinds, engines and parts thereof; oats and hay; paper, stationery, and books, and all manufactures of paper or of paper and wood; petroleum and all oils for lubricating and illuminating purposes; plants, shrubs, trees, and seeds; rice; sugar, refined or unrefined; salt; soap; shooks, staves, and headings; wool and manufactures of wool, other than ready-made clothing; wagons and carts for the purposes of agriculture or of drayage; wood and manufactures of wood, or of wood and metal, except furniture either upholstered or carved and carriages; textile manufactures, made of combination of wool, cotton, silk, or linen, or of any two or more of them other than when ready-made clothing; harness and all manufactures of leather; starch; and tobacco, whether in leaf or manufactured.

ARTICLE III. The evidence that articles proposed to be admitted into the ports of the United States of America, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this Convention, are the growth, manufacture, or produce of the United States of America or of the Hawaiian Islands, respectively,

shall be established under such rules and regulations and conditions for the protection of the revenue as the two Governments may from time to time respectively prescribe.

ARTICLE IV. No export duty or charges shall be imposed in the Hawaiian Islands, or in the United States, upon any of the articles proposed to be admitted into the ports of the United States, or the ports of the Hawaiian Islands, free of duty, under the first and second articles of this Convention. It is agreed, on the part of His Hawaiian Majesty, that, so long as this treaty shall remain in force, he will not lease or otherwise dispose of or create any lien upon any port, harbor, or other territory in his dominions, or grant any special privilege or rights of use therein, to any other power, state, or government, nor make any treaty by which any other nation shall obtain the same privileges, relative to the admission of any articles free of duty, hereby secured to the United States.

ARTICLE V. The present convention shall take effect as soon as it shall have been approved and proclaimed by His Majesty the King of the Hawaiian Islands, and shall have been ratified and duly proclaimed on the part of the Government of the United States, but not until a law to carry it into operation shall have been passed by the Congress of the United States of America. Such assent having been given, and the ratifications of the Convention having been exchanged, as provided in Article VI., the Convention shall remain in force for seven years from the date of which it may come into operation; and, further, until the expiration of twelve months after either of the high contracting parties shall give notice to the other of its wish to terminate the same; each of the high contracting parties being at liberty to give such notice to the other at the end of the said term of seven years, or at any time thereafter.

ARTICLE VI. The present Convention shall be duly ratified, and the ratifications exchanged at Washington city, within eighteen months from the date hereof, or earlier if possible.

In faith whereof the respective Plenipotentiaries of the high contracting parties have signed this present Convention, and have affixed thereto their respective seals.

Done in duplicate, at Washington, the thirtieth day of January, in the year of our Lord one thousand eight hundred and seventy-five.

[SEAL.] HAMILTON FISH.
[SEAL.] ELISHA H. ALLEN.
[SEAL.] HENRY A. P. CARTER.

And whereas the said Convention, as amended, has been duly ratified on both parts, and the respective ratifications were exchanged in this city on this day:

Now, therefore, be it known that I, ULYSSES S. GRANT, President of the United States of America, have caused the said Convention to be made public, to the end that the same, and every clause and article thereof, may be observed and fulfilled with good faith by the United States and the citizens thereof.

In witness whereof I have hereunto set my hand, and caused the seal of the United States to be affixed.

Done at the city of Washington this third day of June, in the year of our Lord one thousand eight hundred and seventy-five, and of the Independence of the United States the ninety-ninth.

[SEAL.] U. S. GRANT.

By the President:

HAMILTON FISH,
Secretary of State.

REVISED STATUTES. CHAPTER NINE.

DRAWBACK.

SECT. 3015. A drawback of duties, as prescribed by law, shall be allowed and paid on all merchandise imported into the United States, in respect to all such merchandise as shall be exported to any foreign port other than the dominions of any foreign state immediately adjoining to the United States, either from the district of original importation, or from certain other districts; and all duties, drawbacks, and allowances which shall be payable or allowable on any specific quantity of merchandise shall be deemed to apply in proportion to any greater or lesser quantity, except as herein otherwise provided.

SECT. 3016. No merchandise imported shall be entitled to a drawback of the duties paid unless the duties so paid shall amount to fifty dollars at least; nor unless they shall be exported in the original casks, cases, chests, boxes, trunks, or other packages in which they were imported, without diminution or change of the articles which were therein contained at the time of importation, in quantity, quality, or value, necessary or unavoidable wastage or damage only excepted.

SECT. 3017. No drawback of the duties shall be allowed on merchandise entitled to debenture under existing laws, unless such merchandise shall be exported from the United States within three years from the date of the importation of the same. One per centum on the amount of all drawbacks allowed shall be retained for the use of the United States by the collectors paying such drawbacks, respectively.

SECT. 3018. All drugs, medicines, and chemical preparations entered for exportation and deposited in warehouse or public store, may be exported by the owner thereof in the original package, or otherwise, subject to such regulations as shall be prescribed by the Secretary of the Treasury.

SECT. 3019. There shall be allowed on all articles wholly manufactured of materials imported, on which duties have been paid when exported, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury. Ten per centum on the amount of all drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks respectively.

ACT OF MARCH 10, 1880.

AN ACT TO AMEND SECTION THREE THOUSAND AND TWENTY OF THE REVISED STATUTES.

Be it enacted by the Senate and House of Representatives of the United States of America in Congress assembled, That section three thousand and twenty of the Revised Statutes be so amended as to read as follows: —

SECT. 3020. Where fire-arms, scales, balances, shovels, spades, axes, hatchets, hammers, plows, cultivators, mowing-machines, and reapers, manufactured with stock or handles made of wood grown in the United States, are exported for benefit of drawback under the preceding section, such articles shall be entitled to such drawback in all cases where the imported material exceeds one-half of the value of the material used. And where cans, manufactured in whole or in part of imported material, filled with products grown or produced in the United States, are exported for benefit of such drawback, the same shall, in all cases, be entitled to the drawback provided for in the preceding section, where the imported material used in the manufacture of such cans shall equal seventy per

centum of the value of all the material used in the manufacture thereof.

SECT. 3021. Railroad-iron, partially or wholly worn, may be imported into the United States without payment of duty, under bond to be withdrawn and exported after such railroad-iron shall have been repaired or remanufactured. The Secretary of the Treasury is hereby authorized and directed to prescribe such rules and regulations as may be necessary to protect the revenue against fraud, and secure the identity, character, and weight of all such importations when again withdrawn and exported, restricting and limiting the export and withdrawal to the same port of entry where imported, and also limiting all bonds to a period of time of not more than six months from the date of importation.

SECT. 3022. Imported salt in bond may be used in curing fish taken by vessels licensed to engage in the fisheries, under such regulations as the Secretary of the Treasury shall prescribe; and upon proof that the salt has been used in curing fish, the duties on the same shall be remitted.

SECT. 3023. Upon all merchandise gaugeable by law, hereafter exported, upon which drawback or return is allowed, and upon all merchandise gaugeable by law, withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports ten cents per cask.

SECT. 3024. Upon all weighable articles hereafter exported, upon which a drawback or return duty is allowed, and upon all weighable merchandise withdrawn from bonded warehouses for export, there shall be collected by the collectors of the several ports three cents per hundred pounds, to be determined by the returns of the weighers.

SECT. 3025. No return of the duties shall be allowed on the export of any merchandise after it has been removed from the custody and control of the Government, except in the cases provided in sections three thousand and nineteen, three thousand and twenty, three thousand and twenty-two, and three thousand and twenty-six. (*See* § 3036.)

SECT. 3026. There shall be a drawback on foreign saltpetre, manufactured into gunpowder in the United States and exported therefrom, equal in amount to the duty paid on the foreign saltpetre from which it shall be manufactured, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury, and no more. The word "saltpetre" as used in this section shall be construed to mean the element of nitre, so used,

whether it be the nitrate of potash or the nitrate of soda. Ten per centum on the amount of drawbacks so allowed shall, however, be retained for the use of the United States by the collectors paying such drawbacks respectively.

Act of Feb. 8, 1875, *Sect.* 10. — That where bullets and gunpowder, manufactured in the United States, and put up in envelopes or shells in the form of cartridges, such envelope or shell being made wholly or in part of domestic materials, are exported, there shall be allowed on the bullets or gunpowder, on the materials of which duties have been paid, a drawback equal in amount to the duty paid on such materials, and no more, to be ascertained under such regulations as shall be prescribed by the Secretary of the Treasury: *Provided*, That ten per centum on the amount of all drawbacks so allowed shall be retained for the use of the United States by the collectors paying such drawback respectively.

Sect. 3027. No part of the additional or discriminating duty imposed by law on merchandise on account of its importation in foreign vessels shall be allowed to be drawback, but the whole shall be retained.

Sect. 3028. Where articles are imported in bulk they shall be exported in the packages, if any, in which they were landed; for which purpose the officer delivering the same shall return the packages they may be put into, if any, with their marks and numbers, and they shall not be entitled to drawback, unless exported in such packages, which shall be deemed the packages of original importation, nor unless they fully agree with the return made by the officer.

Sect. 3029. It shall be lawful for the exporter of any liquors in casks, or any unrefined sugars, to fill up the casks or packages out of other casks or packages included in the same original importation, or into new casks or packages corresponding therewith, to be marked and numbered as the original casks or packages, in case the original casks or packages shall, in the opinion of the officer appointed to examine the same, be so injured as to be rendered unfit for exportation, and in no other case. The filling up or change of package must, however, be done under the inspection of a proper officer, appointed for that purpose by the collector and naval officer, where any, of the port from which such liquors or unrefined sugars are intended to be exported; and the drawback on articles so filled up, or of which the packages have been changed, shall not be allowed without such inspection.

Sect. 3030. When the owner, importer, consignee, or agent of

any merchandise entitled to debenture may wish to transfer the same into packages, other than those in which the merchandise was originally imported, the collector of the port where the same may be shall permit the transfer to be made, if necessary for the safety or preservation thereof.

SECT. 3031. Due notice of the wish to make such transfer, in writing, setting forth sufficient cause for the transfer, shall be given to the collector, who shall appoint an inspector of the revenue to ascertain if the allegation be true, and, if found correct, to superintend the transfer, and to cause the marks and numbers upon the original packages to be inscribed upon the packages into which the merchandise shall be transferred.

SECT. 3032. Every importer, owner, consignee, agent, or exporter, who shall enter merchandise for importation, or for exportation, or transportation from one port to another, with the right of drawback, shall deposit with the collector the original invoice of such merchandise, if not before deposited with the collector, and in that case an authenticated copy thereof to be filed and preserved by him in the archives of the custom-house, which shall be signed by such importer, owner, consignee, agent, or exporter, and the oath to be made on the entry of such merchandise shall be annexed thereto.

SECT. 3033. It shall be the duty of the collector to cause all merchandise entered for reëxportation, with the right of drawback, to be inspected, and the articles thereof compared with their respective invoices, before a permit shall be given for lading the same; and where the merchandise so entered shall be found not to agree with the entry it shall be forfeited.

SECT. 3034. All merchandise subject to ad valorem duty, and intended for exportation with benefit of drawback, which shall be transported from one district to another, shall be accompanied by a copy, from the invoice, of the cost thereof, certified by the collector of the district from which it may have been last reshipped, which certified copy shall be produced to the collector of the district from which such merchandise is intended to be exported; and such merchandise, as well as all such merchandise subject to ad valorem duty, as shall be exported from the district into which it may have been originally imported, shall be inspected by the appraisers at the time of exportation, in the same manner as on the importation of such merchandise; and if the same is found not to correspond with the original invoice, the merchandise shall be subject to forfeiture.

SECT. 3035. The collector shall direct the surveyor, where any, to inspect, or cause to be inspected, the merchandise notified for exportation, and if it is found to correspond fully with the notice and proof concerning the same, the collector, together with the naval officer, if any, shall grant a permit for lading the same on board of the vessel named in such notice and entry. Such lading shall be performed under the superintendence of the officer by whom the same has been so inspected; and the exporter shall make oath that the merchandise so noticed for exportation, and laden on board such vessel, previous to the clearance thereof, or within ten days after such clearance, is truly intended to be exported to the place whereof notice has been given, and is not intended to be relanded within the United States; otherwise the merchandise shall not be entitled to the benefit of drawback.

SECT. 3036. All merchandise imported into the United States, the duties on which have been paid, or secured to be paid, may be transported by land, or partly by land and partly by water, or coastwise, from the district into which it was imported to any port of entry and exported from such port of entry with the benefit of drawback.

SECT. 3037. Whenever the exporter entering any merchandise for the benefit of drawback, shall not have completed such entry, by taking the oath or giving the bond required by the existing laws, within the period prescribed by law, but shall offer to complete the entry after the expiration of the period, the Secretary of the Treasury may, upon application to him made by the exporter, setting forth the cause of his omission, under oath, and accompanied by a statement of the collector of all the circumstances attending the transaction within the knowledge of such collector, if he shall be satisfied that the failure to complete the entry was accidental, without any intention to evade the law or defraud the revenue, direct the entry to be completed, and the certificates or debentures, as the case may be, to issue in the same manner, as if such entry had been completed within the period prescribed by the existing laws of the United States.

SECT. 3038. All debentures shall be issued and made payable to the original importer of the merchandise entered for exportation, whenever the same shall be requested in writing, by the exporter, and not otherwise. In respect to any merchandise, on which the duties shall have been paid prior to an entry for exportation, the debenture for the amount of the drawback of such duties shall be made payable in fifteen days, to be computed

from the time of signing the bond to be given as hereinafter directed.

SECT. 3039. Whenever payment of any debenture is refused by the collector of the district where it was granted, for a longer time than three days after the same shall have become payable, such refusal to be proved in the same manner as the non-payment of a bill of exchange, the possessor or assignee of such debenture may bring suit thereupon against the person to whom it was originally granted or against any indorser thereof.

SECT. 3040. Debentures shall be assignable by delivery and indorsement of the parties who may receive the same.

SECT. 3041. Where any merchandise is exported from any other district than the one into which it was originally imported, the collector of such district, together with the naval officer thereof, where there is one, shall grant to the exporter a certificate expressing that such merchandise was exported from such district, with the marks, numbers, and descriptions of the packages and their contents, the names of the master and vessel in which and the port to which it was exported, and by whom, and the name of the vessel and master in which it was brought, and by whom shipped at the district from whence it came, and the amount of the drawback to which it is entitled. Such certificate shall entitle the possessor thereof to receive from the collector of the district with whom the duties on the merchandise were paid a debenture or debentures for the amount of the drawback expressed in the certificate, payable at the same time and in like manner as is herein directed for debentures on merchandise exported from the port of original importation.

SECT. 3042. The collector may refuse to grant such debenture, in case it shall appear to him that any error has arisen, or any fraud has been committed; and in case of such refusal, if the debenture claimed shall exceed one hundred dollars, it shall be the duty of the collector to represent the case to the Secretary of the Treasury, who shall determine whether such debenture shall be granted or not. In no case, moreover, of an exportation of goods shall a drawback be paid until the duties on the importation thereof shall have been first received.

SECT. 3043. Before the receipt of any debenture, in case of exportation from the district of original importation, and in case of exportation from any other district before the receipt of any such certificate as is hereinbefore required to be granted, the person applying for such debenture or certificate shall, previous to

such receipt, and before the clearance of the vessel in which the merchandise was laden for exportation, give bond, with one or more sureties, to the satisfaction of the collector who is to grant such debenture or certificate, as the case may be, in a sum equal to double the amount of the sum for which such debenture or certificate is granted, conditioned that such merchandise, or any part thereof, shall not be relanded in any port within the limits of the United States, and that the exporter shall produce, within the time herein limited, the proofs and certificates required of such merchandise having been delivered without such limits.

SECT. 3044. All bonds which may be given for any merchandise exported from the United States, and on which any drawback of duties or allowance shall be payable in virtue of such exportation, shall and may be discharged, and not otherwise, by producing within one year from the date thereof, if the exportation be made to any port of Europe or America, or within two years, if made to any part of Asia or Africa, a certificate under the hand of the consignee at the foreign port to whom the merchandise shall have been addressed, therein particularly setting forth and describing the articles so exported, their marks, numbers, description of packages, the number thereof, and their actual contents, and declaring that the same have been received by them from on board the vessel, specifying the names of the master and vessel from which they were so received; and where such merchandise is not consigned or addressed to any particular person at the foreign port to which the vessel is destined, or may arrive, but where the master or other person on board such vessel may be the consignee of such merchandise, a certificate from the person to whom such merchandise may be sold or delivered by such master or other person, shall be produced to the same effect as that required if the person receiving the same were originally intended to be the consignee thereof.

SECT. 3045. In addition to such certificate, it shall be necessary to produce a certificate under the hand and seal of the consul or agent of the United States residing at the place, declaring either that the facts stated in the certificate of such consignee, or other person, are to his knowledge true, or that such certificate is deserving of full faith and credit; which certificates of the consignee, or other person, and consul or agent, shall, in all cases, as respects the landing or delivery of the merchandise, be confirmed by the oath of the master and mate, if living, or, in case of their death, by the oath of the two principal surviving officers of the vessel in

which the exportation shall be made. Where there is no consul or agent of the United States residing at the place of delivery, the certificate of the consignee, or other person hereinbefore required, shall be confirmed by the certificate of two reputable American merchants residing at the place, or if there are no such American merchants, then by the certificate of two reputable foreign merchants, testifying that the several facts stated in such consignee or other person's certificate are, to their knowledge, just and true, or that such certificate is, in their opinion, worthy of full faith and credit; and such certificate shall also be supported by the oath of the master and mate, or other principal officers of the vessel, in manner as before prescribed. The oath of the master and mate, or other principal officers, shall, in all cases, when taken at a foreign port, be taken and subscribed before the consul or agent of the United States residing at such foreign port, if any such consul or agent reside thereat.

SECT. 3046. It shall be lawful for the consuls or agents of the United States residing at the foreign ports to demand twenty-five cents for administering each oath, and one dollar for granting each certificate required by the preceding section, and if any consul or agent shall demand other or greater fees than are thus allowed, his bond shall be forfeited.

SECT. 3047. In cases of loss by sea, or by capture or other unavoidable accident, or when, from the nature of the trade, the proofs and certificates before required are not, and cannot be, procured, the exporter shall be allowed to adduce to the collector of the port of exportation such other proofs as they may have, and as the nature of the case will admit; which proofs shall, with a statement of all the circumstances attending the transaction within the knowledge of such collector, be transmitted to the Secretary of the Treasury, who shall have power to allow a further reasonable time for obtaining such proofs; or if he be satisfied with the truth and validity of the proofs adduced, to direct the bond of such exporter to be cancelled. If the amount of such bond shall not exceed the penal sum of two hundred dollars, the collector, with the naval officer, where there is one, and alone, where there is none, may, pursuant to such rules as shall be prescribed by the Secretary of the Treasury, admit such proof as may be adduced, and, if they deem the same satisfactory, cancel such bond accordingly.

SECT. 3048. So much money as may be necessary for the payment of debentures or drawbacks and allowances which may be

authorized and payable, is hereby appropriated for that purpose out of any money in the Treasury, to be expended under the direction of the Secretary of that department, according to the laws authorizing debentures or drawbacks and allowances. The collectors of the customs shall be the disbursing agents to pay such debentures, drawbacks, and allowances. All debenture certificates issued according to law shall be received in payment of duties at the custom-house where the same have been issued, the laws regulating drawbacks having been complied with.

SECT. 3049. If any merchandise entered for exportation, with intent to drawback the duties, or to obtain any allowance given by law on the exportation thereof, shall be landed within any port within the limits of the United States, all such merchandise shall be subject to seizure and forfeiture, together with the vessel from which such merchandise shall be landed, and the vessels or boats used in landing the same; and all persons concerned therein shall, upon indictment and conviction thereof, suffer imprisonment for a term not exceeding six months. For discovery of frauds and seizure of merchandise relanded contrary to law, the several officers established by this Title shall have the same powers, and, in case of seizure, the same proceedings shall be had as in the case of merchandise imported contrary to law.

SECT. 3050. If any merchandise, of which entry shall have been made in the office of a collector for the benefit of drawback or bounty upon exportation, shall be entered by a false denomination, or erroneously as to the time when and the vessel in which it was imported, or shall be found to disagree with the packages, quantities, or qualities, as they were at the time of original importation, except such disagreement as may have been occasioned by necessary or unavoidable wastage or damage only, and except also in cases where permission shall have been obtained according to law to alter or change the quantities or packages thereof, all such merchandise, or the value thereof, to be recovered of the owner or person making such entry, shall be forfeited, and the person making such false entry shall also forfeit a sum equal to the value of the articles mentioned or described in such entry.

SECT. 3051. No forfeiture shall be incurred under the preceding section if it shall be made to appear to the satisfaction of the collector and naval officer of the district, if there be a naval officer, and if there be no naval officer, to the satisfaction of the collector, or of the court in which a prosecution for the forfeiture shall be had, that such false denomination, error, or disagreement hap-

pened by mistake or accident, and not from any intention to defraud the revenue.

SECT. 3052. None of the provisions of this Title shall operate to prevent the exportation of bonded merchandise from warehouse within three years from the date of original importation, nor its transportation in bond from the port into which it was originally imported to any other port for the purpose of exportation.

SECT. 3053. Any merchandise imported from the British North American provinces adjoining the United States, which shall have been duly entered and the duties thereon paid or secured according to law at either of the ports of entry in the collection-districts situated on the northern, north-eastern, and north-western frontiers of the United States, may be transported by land or by water, or partly by land and partly by water, to any port or ports from which merchandise may be exported for benefit of drawback, and be thence exported with such privilege to any foreign country. The laws relating to the transportation of merchandise entitled to drawback, and the due exportation and proof of landing thereof, and all regulations which the Secretary of the Treasury may prescribe for the security of the revenue, must, however, be complied with.

SECT. 3054. Any imported merchandise, in the original packages, which shall have been duly entered and warehoused in pursuance of the provisions relating to warehouses, may be exported therefrom in conformity with law, and be transported, in the manner indicated, to ports in the adjoining British provinces, and become entitled to the benefits of those provisions.

SECT. 3055. Merchandise imported into the United States and exported from the port of Lake Ponchartrain, shall be entitled to the benefit of a drawback of the duties upon exportation to any foreign port under the same provisions, regulations, restrictions, and limitations as if such merchandise had been exported directly from New Orleans by way of the Mississippi River.

SECT. 3056. Any imported merchandise which has been entered, and the duties paid or secured according to law, for drawback, may be exported to the British North American provinces adjoining the United States.

SECT. 3057. The Secretary of the Treasury is hereby further authorized to prescribe such rules and regulations, not inconsistent with the laws of the United States, as he may deem necessary to carry into effect the provisions of the laws relating to drawbacks, and to prevent the illegal re-importation of any merchandise which shall have been exported as herein provided.

The following is from act of March 3, 1875, Sect. 3: *And provided further*, That of the drawback on refined sugars exported, allowed by section three thousand and nineteen of the Revised Statutes of the United States, only one per centum of the amount so allowed shall be retained by the United States.

Under act of March 3, 1883, the following temporary rates of drawback on sugar have been fixed by the Secretary of the Treasury, to continue in effect until September 1, 1883: —

On refined loaf, cut-loaf, crushed, granulated, and powdered sugar, stove-dried, or dried by other equally effective process, $2\frac{82}{100}$ cents per pound.

On refined white coffee sugar, undried, and above No. 20 Dutch standard in color, $2\frac{28}{100}$ cents per pound.

On all grades of refined coffee sugar No. 20 Dutch standard and below in color, $1\frac{84}{100}$ cents per pound.

On syrup resulting entirely from the refining of the above enumerated imported materials, 4 cents per pound.

The allowance on sugars will be subject to the deduction of one per cent., and the allowance on syrup to the deduction of 10 per cent. as prescribed by law.

INDEX.

[*The figures refer to the pages.*]